NINTH ANNUAL REPORT

OF THE

Board of Railroad Commissioners,

FOR THE

YEAR ENDING JUNE 30, 1886.

STATE OF IOWA.

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

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1886.

COMMISSIONERS' REPORT.

STATE OF IOWA,
OFFICE OF THE BOARD OF RAILROAD COMMISSIONERS,
DES MOINES, November 30, 1886.

TO HON. WILLIAM LARRABEE, *Governor of Iowa:*

As required by law, we have the honor to submit herewith the ninth annual report of the Board of Railroad Commissioners, showing the capital stock, debt, general traffic, earnings, operating expenses and condition of the railroads doing business in Iowa for the year ending June 30, 1886; also a statement of the complaints brought before us for adjudication, with decisions of the Board in full, together with the returns of the several companies to this office, and the tabular statements made therefrom. We also present an abstract of the decisions of the Supreme Court of the State rendered since the date of our last report upon questions affecting railroads and their relations to the citizens of the State, and general remarks of the Commissioners upon the subjects which have come before them for consideration.

There has been no change in the organization of the Board since our last report was presented. Peter A. Dey was re-appointed for the term of three years.

CAPITAL STOCK.

The total number of miles of railroad in operation in Iowa, reported by the companies to this Board is seven thousand, five hundred sixty-four and 67-100 miles.

The report of the capital stock and debt is based upon the entire lines of the roads, a large portion of whose mileage is in other States. The entire length of these lines, including the mileage within and without the State, is twenty-two thousand, seven hundred and 86-100 miles. The proportion of the stock of these roads that represents the lines in Iowa, added to the stock of the roads entirely in Iowa, is $144,091,680.31, or $18,281.68 per mile.

The total number of stock-holders reported is thirty thousand, two hundred and nine; those living in this State seven hundred and seven,

or one stock-holder in forty-three. The total amount of stock held in this State is $5,682,878, or one share in seventy-three.

STOCK AND DEBT.

The stock and debt of the roads in Iowa as reported amounts to $287,447,260.07, or $38,909.03 per mile. These amounts may be slightly in error, as the roads that composed the Wabash system, the the Des Moines, Osceola & Southern and the Fort Madison & Northwestern are in the hands of receivers, who seem to have but little idea of the stock and bonds that represent these properties.

INTEREST PAID.

The interest paid during the year on account of the roads in Iowa as reported is $6,926,430.92, or four and eighty-three hundredths per cent. The following table shows the amount of stock and debt per mile of each company, as the returns were made to this office:

STOCK AND DEBT.

RAILROADS.	Stock per mile.	Debt per mile.	Stock and Debt per mile.
Burlington, Cedar Rapids & Northern	$ 7,388.15	$ 15,221.84	$ 22,610.00
Central Iowa	20,166 54	19,622.46	39,789.00
Chicago, Burlington & Quincy	15,828.35	15,159.24	30,987.59
Chicago, Burlington & Kansas City	44,201.33	5,379.37	49, 80 70
Kansas City, St. Jo & Council Bluffs	18,120 80	17,856.79	35,977.59
St. Louis, Keokuk & Northwestern	19,382.26	20,531.07	39,913.88
Chicago, Iowa & Dakota	15,000.00	15,,77.77	26,388.88
Chicago, Milwaukee & St. Paul	10,658.00	20,987.00	31,645.00
Chicago & Northwestern	18,975 90	23,896.31	42,872.21
Chicago, Rock Island & Pacific	37,457.59	19,157.29	56,614.89
Keokuk & Des Moines	25,383 00	16,923.00	42,307.00
Chicago, St. Paul, Minneapolis & Omaha	26,965.91	17,914.00	44,879.91
Crooked Creek	8,411.76		8,411.76
Des Moines & Fort Dodge	36,576.07	22,784.16	59,360.23
Dubuque & Dakota	9,019 00	12,411 00	21,431.00
Humeston & Shenandoah	35,778.07	23,852.06	59,630.10
Illinois Central			
Cedar Falls & Minnesota	20,991.00	18,616 00	39,607.00
Dubuque & Sioux City	35,638.19	6,173.79	41,211.98
Iowa Falls & Sioux City	25,042.19	15,994.63	41,036 82
Iowa Northern	15,000.00	8,333.34	23,333.33
Minneapolis & St. Louis	26,487 25	24,600.65	51,087.90
Ottumwa & Kirkville	45,004.50	43,800.80	88,805 31
Prairie du Chien & McGregor	50,000.00		50,000 00
Sioux City & Pacific	19,255.26	50,078.61	69,333.87
Wabash, St. Louis & Pacific	24,585.07	24,458.58	39,548 00
Wisconsin, Iowa & Nebraska	20,000.00	20,000 00	40,000.00
Minnesota & Northwestern	25,000 00	20,000 00	45,000.00
Missouri, Iowa & Nebraska	19,000.00		19,000 00
Clarinda & St. Louis		12,279.07	12,279.07
Council Bluffs & St. Louis		16,319.00	16,319.00
NARROW GAUGE ROADS.			
Burlington & Northwestern	4,047.26	7,373.00	11,420.25
Burlington & Western	12,118.81	9,394 09	21,512 90
Des Moines, Osceola & Southern	4,153.15	7,297.29	11,451.35
Ft. Madison & Northwestern	7,000.00	4,185.85	11,185.85
St. Louis, Des Moines & Northern	17,062.06	9,084.27	26,146.36
Cedar Rapids & Marion Street Railway	5,558 33	4,022 96	9,581.29

The following table shows the added mileage, and the increase of capital stock during the year, for all lines in the systems represented. The increased mileage in the State of Iowa is 86.24 miles. The increase on all roads is 910.48 miles. The increase of stock reported is $13,584,013.00:

RAILROADS.	Miles.	Amount of Increase.
Burlington, Cedar Rapids & Northern		$ 530,000.00
Central Iowa	3.60	16,600.00
Chicago, Burlington & Quincy	237.21	
Kansas City, St. Jo & Council Bluffs		21,000.00
Chicago, Milwaukee & St. Paul	117.37	4,999,917.00
Chicago & Northwestern	105.40	10,000.00
Chicago, St. Paul, Minneapolis & Omaha	20.95	
Dubuque & Dakota		506.00
Mason City & Ft. Dodge	25.30	
Minneapolis & St. Louis		2,900.00
Wisconsin, Iowa & Nebraska		2,292,000.00
Minnesota & Northwestern	129.4	3,235,000.00

INCREASED MILEAGE AND INCREASE AND DECREASE OF INDEBTEDNESS.

RAILROADS.	Miles.	Increase.	Decrease.
Burlington, Cedar Rapids & Northern		$ 45,939.04	$
Central Iowa		908,647.65	
Chicago, Burlington & Quincy	237.21	2,009,000.00	
Chicago, Burlington & Kansas City		139,000,00	
Kansas City, St. Jo & Council Bluffs			21,000.00
St. Louis, Keokuk & Northwestern		70,000.00	
Chicago, Iowa & Dakota		85,500.00	
Chicago, Milwaukee & St. Paul	117.37	3,217,000.00	
Chicago & Northwestern	105.40		437,170.38
Chicago, Rock Island & Pacific		960,000 00	
Chicago, St. Paul, Minneapolis & Omaha	20.95	280,122.14	
Crooked Creek			2,342.10
Des Moines & Fort Dodge			23,666.67
Dubuque & Dakota		44,118.38	
Cedar Falls & Minnesota			10,000.00
Iowa Falls & Sioux City		1,665.00	
Mason City & Fort Dodge	25.30		
Minneapolis & St. Louis	12.30	534,348.16	
Ottumwa & Kirkville		20,332 64	
Sioux City & Pacific		57,552 45	
Wabash, St. Louis & Pacific		1,066,718.23	
Wisconsin, Iowa & Nebraska		2,292,000.00	
Clarinda & St. Louis		264,000.00	
Council Bluffs & St. Louis		2,350,000.00	
Minnesota & Northwestern	129.40	2,588,000.00	
NARROW GAUGE ROADS.			
Burlington & Northwestern		55,498.28	
Burlington & Western		89,560.85	
St. Louis, Des Moines & Northern		18,180.00	
Cedar Rapids & Marion Street Railway		14,296.03	
Total		18,149.842.40	494,179.15

COMPARATIVE TABLE OF STOCK AND DEBT FOR THE YEARS 1880, 1882, 1884 AND 1886.

	1880.	1882.	1884.	1886.
Stock	$264,482,954.21	$345,918,605.27	$390,586,766.44	$415,010,066.52
Debt	228,551,426.04	386,228,328.01	440,214,133.65	474,736,826.66
Total	$493,034,380.25	$732,146,933.28	$830,800,900 00	$889,746,893.18

In 1878, $343,849,402.06 represented 8,367 miles of railroad, which was the entire mileage of the roads reporting to this Board. In 1880, $493,034,380.25 represented 12,219.36 miles; in 1882, $732,146,933.28 represented 18,548.69 miles; in 1884, $830,800,900.00 represented 21,154.32 miles; in 1886, $889,746,893.18 represents 22,700.86 miles; or the systems in the eight years have increased their capital and debt $545,897,491.12, and their mileage 14,333.86. The mileage in Iowa has increased from 4,157.15 in 1878 to 7,564.67 in 1886, or an increase of 3,407.52 in eight years. The capital and debt reported for Iowa in 1878, was $153,601,784.47; in 1886, it was $287,447,260.07, an increase of mileage of 3,407.52, and of stock and debt of $133,845,475.60.

COST OF ROADS.

The following table represents the entire cost of all the roads doing business in Iowa, and, as near as the Commissioners are able to ascertain, the proportion of the cost of the roads for Iowa. This is not given as by any means accurate, but the best approximation they are able to make:

COST OF ROADS.

RAILROADS.	Cost of Road and Equipment.	Proportion for Iowa.
Burlington, Cedar Rapids & Northern	$ 22,851,634.28	$ 19,250,280.12
Central Iowa	19,419,364.99	15,848,070.88
Chicago, Burlington & Quincy	143,829,941.96	30,842,469.48
Chicago, Burlington & Kansas City	8,948,260.94	3,855,997.97
Kansas City, St. Jo & Council Bluffs	12,557,814.12	2,260,406.54
St. Louis, Keokuk & Northwestern	7,148,816.88	1,446,290.75
Chicago, Iowa & Dakota	341,711.89	341,711.89
Chicago, Milwaukee & St. Paul	156,395,061.92	44,872,187.65
Chicago & Northwestern	163,901,901.30	46,174,006.75
Chicago, Rock Island & Pacific	60,473,802.47	40,947,485.97
Keokuk & Des Moines	6,875,000.00	6,875,000.00
Chicago, St. Paul, Minneapolis & Omaha	52,665,503.30	3,108,937.43
Crooked Creek	72,215.00	72,215.00
Des Moines & Fort Dodge	8,519,473.81	8,519,473.81
Dubuque & Dakota	1,269,067.24	1,269,067.24
Humeston & Shenandoah	6,714,485.87	6,714,485.87
Illinois Central	3,173,500.00	3,173,500.00
Cedar Falls & Minnesota	5,621,112.71	5,621,112.71
Dubuque & Sioux City	7,585,000.00	7,585,000.00
Iowa Falls & Sioux City	148,250.00	148,250.00
Iowa Northern	18,232,218.20	6,901,349.41
Minneapolis & St. Louis	378,089.26	378,089.26
Ottumwa & Kirkville	100,000.00	12,000.00
Prairie du Chien & McGregor	5,524,889.07	4,138,780.71
Sioux City & Pacific	119,338,705.92	7,504,346.48
Wabash, St. Louis & Pacific	2,165,804.30	2,165,804.30
Wisconsin, Iowa & Nebraska	5,466,023.09	855,919.86
Minnesota & Northwestern		
NARROW GAUGE ROADS.		
Burlington & Northwestern	401,343.76	401,343.76
Burlington & Western	1,435,119.11	1,435,119.11
Des Moines, Osceola & Southern	1,271,100.00	1,271,100.00
Ft. Madison & Northwestern	543,463.55	543,463.55
St. Louis, Des Moines & Northern	1,025,750.00	1,025,750.00
Cedar Rapids & Marion Street Railway	121,026 00	121,026.00
Total	$844,515,450.94	$275,680,542.50

GROSS EARNINGS.

The entire earnings of the roads in Iowa are reported:

Passengers, mail and express	$ 9,853,418.08
Freight and miscellaneous	26,239,688.46
Total earnings for year ending June 30, 1886	$36,093,106.54
Total earnings for year ending June 30, 1885	36,123,587.45
Decrease from previous year	$ 30,480.91

The passenger are 27.3 per cent of the entire earnings. The decrease from the earnings of the previous year was $30,480.91 for Iowa; for the entire lines the increase was $327,563.82. Why the Iowa lines should have earned less than the previous year we do not understand. The increase on the entire lines is probably due to increased mileage.

MAILS.

The railways have received for carrying the mails in Iowa $834,-190.39. This compensation will be reduced by the amount paid for delivering and receiving them. Only $7,280.10 is reported paid for this service. As several of the larger lines do not report the cost of this service, the presumption is that this amount is too small.

INCREASE AND DECREASE OF EARNINGS.

RAILROADS.	Increase.	Decrease.
Burlington, Cedar Rapids & Northern	$	$ 5,338.72
Central Iowa	4,945.80	
Chicago, Burlington & Quincy		720,402.81
Chicago, Burlington & Kansas City		53,136.11
Kansas City, St. Jo & Council Bluffs	57,430.35	
St. Louis, Keokuk & Northwestern		28,784.46
Chicago, Iowa & Dakota	1,918.20	
Chicago, Milwaukee & St. Paul	898,965.50	
Chicago & Northwestern	896,908.43	
Chicago, Rock Island & Pacific	210,775.94	
Chicago, St. Paul, Minneapolis & Omaha	1,296,498.13	
Crooked Creek		1,006.11
Des Moines & Fort Dodge		3,554.45
Dubuque & Dakota		500.33
Humeston & Shendoah		162,711.46
Illinois Central	40,673.18	
Iowa Northern		7,219.18
Minneapolis & St. Louis		163,098.81
Ottumwa & Kirkville	23,533.61	
Prairie du Chien & McGregor	1,962.65	
Sioux City & Pacific	50,031.06	
Wabash, St. Louis & Pacific		3,293,523.11
Wisconsin, Iowa & Nebraska	31,715.25	
NARROW GAUGE ROADS.		
Burlington & Northwestern		800.64
Burlington & Western	4,548.26	
St. Louis, Des Moines & Northern	2,188.16	
Cedar Rapids & Marion Street Railway	7,689.96	
Total	$ 3,529,784.38	$ 4,440,076.19

EARNINGS PER TRAIN MILE AND PER MILE OF ROAD.

RAILROADS.	Earnings, passenger, per train mile.	Freight per train mile.	Total per train mile.	Per mile of road.
Burlington, Cedar Rapids & Northern	.8193	1.2524	1.1186	$ 3,029.41
Central Iowa	.7916	1.118	1.028	2,618.40
Chicago, Burlington & Quincy			1.51	7,871.52
Chicago, Burlington & Kansas City			.885	1,406.52
Kansas City, St. Jo & Council Bluffs	.988	2.30	1.61	5,725.41
St. Louis, Keokuk & Northwestern			1.246	3,011.57
Chicago, Iowa & Dakota	.3309	.9791	1.31	975.29
Chicago, Milwaukee & St. Paul	1.12	1.76	1.51	4,966.63
Chicago & Northwestern	1.0855	1.5757	1.4038	6,186.13
Chicago, Rock Island & Pacific	1.37	1.42	1.41	8,112.02
Chicago, St. Paul, Minneapolis & Omaha	.983	1.168	1.113	4,567.21
Crooked Creek	.10	1.04	1.14	1,258.44
Des Moines & Fort Dodge	.65	1.77	1.19	2,538.66
Dubuque & Dakota	.23	.843	.502	1,046.00
Humeston & Shenandoah	.56	1.52	1.20	1,537.57
Illinois Central	1.01	1.34	1.22	4,185.20
Iowa Northern	.143	.818	.818	2,346.22
Minneapolis & St. Louis	.866	1.558	1.322	4,352 91
Ottumwa & Kirkville			1.48	15,105.00
Prairie du Chien & McGregor				32,543.82
Sioux City & Pacific	2.0626	2.9919	2.4753	4,586.98
Wabash, St. Louis & Pacific	.94	1.40	1.22	5,416.73
Wisconsin, Iowa & Nebraska	.627	1.588	1.048	2,150.14
Clarinda & St. Louis	.1182	.2050	.3203	92.50
Council Bluffs & St. Louis	1.152	1.324	1.264	843.48
Missouri, Iowa & Nebraska	.772		1.12	1,881.79
NARROW GAUGE ROADS.				
Burlington & Northwestern	.566	1.264	1.83	772.89
Burlington & Western	.243	.289	.532	498.52
St. Louis, Des Moines & Northern	.639	1.214	.928	1,081.57

COMPARATIVE TABLE OF EARNINGS PER TRAIN MILE FOR THE YEARS 1886, 1885, 1884, 1882 AND 1880.

RAITROADS.	1886.	1885.	1884.	1882.	1880.
Burlington, Cedar Rapids & Northern	1.1186	1.0928	1.212	1.249	1.64
Central Iowa	1.028	1.04	1.176	1.539	1.618
Chicago, Burlington & Quincy	1.51	1.46	1.51	1.48	1.498
Chicago, Burlington & Kansas City	.885	.793	.879		
Kansas City, St. Jo & Council Bluffs	1.61	1.080	1.780	1.66	1.90
St. Louis, Keokuk & Northwestern	1.246	1.093	1.198		
Chicago, Iowa & Dakota	1.31	1.1245			
Chicago, Milwaukee & St. Paul	1.51	1.48	1.57	1.61	1.63
Chicago & Northwestern	1.4038	1.4073	1.5167	1.9456	1.65
Chicago, Rock Island & Pacific	1.41	1.40	1.50	1.69	1.54
Chicago, St. Paul, Minneapolis & Omaha	1.113	1.057	1.489	1.5815	1.27
Crooked Creek	1.14	1.25	1.01	1.054	
Des Moines & Fort Dodge	1.19	1.16	1.26	2.086	1.983
Dubuque & Dakota	.502			1.57	
Humeston & Humeston	1.20	1.00	.95		
Illinois Central	1.22	1.32	1.45	1.54	1.45
Iowa Northern	.818	1.242	2.8096		
Minneapolis & St. Louis	1.322	1.368	1.358	1.266	1.6
Ottumwa & Kirkville	1.48				
Sioux City & Pacific	2.4753	2.5444	2.14	1.6023	1.69
Wabash, St. Louis & Pacific	1.22	1.11	1.1832	1.218	.97
Wisconsin, Iowa & Nebraska	1.048				
Clarinda & St Louis	.3203				
Council Bluffs & St. Louis	1.264				
Missouri, Iowa & Nebraska	1.12				
NARROW GAUGE ROADS.					
Burlington & Northwestern	1.83	1.226	.8522	.7604	1.43
Burlington & Western	.532	.369	.3308		
St. Louis, Des Moines & Northern	.928		1.048		

CLASSIFICATION OF EXPENSES IN DETAIL.

CLASSIFICATION.	Amount.	Per cent.
Repairs of road bed and track	$ 7,392,154.26	11.68
Renewal of rails	1,689,883.89	2.66
Renewal of ties	2,119,935.76	3.35
Repairs of bridges and culverts	1,523,634.78	2.40
Repairs of fences and road crossings	468,231.78	74
Repairs of buildings	1,142,663.93	1.80
Repairs of locomotives	3,983,169.06	6.30
Repairs of passenger cars	1,813,328.56	2.86
Repairs of freight cars	3,939,767.09	6.22
Fuel for locomotives	6,311,296.77	9.97
Water supply	415,688.45	66
Oil and waste	616,529.95	97
Locomotive service	6,838,779.28	10 81
Passenger train service	1,232,368.92	1.95
Passenger train supplies	249,625.80	39
Mileage of passenger cars—(debit balance)	270,361.20	43
Freight train service	3,378,184.14	5.34
Freight train supplies	194,508.96	31
Mileage of freight cars—(debit balance)	530,414.66	84
Telegraph expenses	1,084,641.83	1.71
Loss and damage to freight and baggage	146,035.13	23
Damage to property and cattle	214,736.76	34
Personal injuries	464,641.56	73
Agents and station service	7,745,477.48	12.24
Station supplies	466,142 88	74
General superintendence	2,199,416.04	3.48
Legal expenses	419,345.79	66
Insurance	175,574.81	28
Stationery and printing	550,496.57	87
Outside agencies and advertising	1,582,611.52	2.50
Miscellaneous and contingencies	1,122,890.78	1.77
Total taxes paid	3,017,897.98	4.77
Total	$ 63,300,367.01	100

OPERATING EXPENSES COMPARED WITH EARNINGS.

RAILROADS.	Earnings per train mile.	Operating expenses per train mile.	Difference.	Percentage of expenses to earnings.	Percentage of net earnings to capital stock and debt.	Percentage of net earnings to cost of road and equipment.
Burlington, Cedar Rapids & Northern	1.1186	0.7481	.3805	70.21	4.03	3.91
Central Iowa	1.028	.8057	.2223	77.31	1.53	1.55
Chicago, Burlington & Quincy	1.51	.91	.60	59.70	8.00	8.35
Chicago, Burlington & Kansas City	0.885	.781	.104	88.10	.40	.40
Kansas City, St. Jo & Council Bluffs	1.61	1.09	.52	65.40	2.25	2.07
St. Louis, Keokuk & Northwestern	1.246	1.033	.213	81.90	1.39	1.38
Chicago, Iowa & Dakota	1.31	1.0469	.26	80.01	.73	1.18
Chicago, Milwaukee & St. Paul	1.51	.94	.57	61.17	6.17	6.14
Chicago & Northwestern	1.4038	.8088	.595	56.96	6.20	6.40
Chicago, Rock Island & Pacific	1.41	.89	.52	59.04	8.23	8.63
Chicago, St. Paul, Minneapolis & Omaha	1.113	.692	.421	62.04	5.61	6.40
Crooked Creek	1.14	1.37	.....	120.00	.....	.....
Des Moines & Ft. Dodge	1.19	.87	.32	73.00	1.23	1.18
Dubuque & Dakota	.5C2	.46	.042	88.00	.06	.06
Humeston & Shenandoah	1.20	.90	.30	74.60	.68	.68
Illinois Central	1.22	.84	.38	64.00	.....	.....
Cedar Falls & Minnesota	.....	.....	.....	.....	3.73	3.70
Dubuque & Sioux City	.....	.....	.....	.....	4.69	4.71
Iowa Falls & Sioux City	.....	.....	.....	.....	7.77	7.72
Iowa Northern	.818	.466	.352	57.30	.02	.02
Minneapolis & St. Louis	1.322	.8981	.4239	67.84	3.10	3.10
Ottumwa & Kirkville	1.48	1.016	.464	23.60	8.54	6.89
Prairie du Chien & McGregor	.....	.....	.....	71.80	.....	.....
Sioux City & Pacific	2.4753	1.1682	1.3071	45.12	.....	.....
Wabash, St. Louis & Pacific	1.22	.98	.24	80.20	1.60	1.28
Wisconsin, Iowa & Nebraska	1.048	.868	.180	77.00	.....	2.55
Clarinda & St. Louis	.3203	.4731	.....	75.30	.....	.....
Council Bluffs & St. Louis	1.264	.9948	.2692	78.68	.....	.....
Missouri, Iowa & Nebraska	1.12	1.36	.....	103.02	.....	.....
NARROW GAUGE ROADS.						
Burlington & Northwestern	1.83	1.61	.22	87.00	.90	.97
Burlington & Western	.532	.4386	.0034	105.00	.....	.....
Des Moines, Osceola & Southern	.7577	.8133	.....	107.30	.....	.....
Ft. Madison & Northwestern	.....	.....	.....	103.12	.....	.....
St. Louis, Des Moines & Northern	.928	.944	.....	100.02	.....	.....
Cedar Rapids & Marion Street Railway	.3302	.1778	.1524	53.00	8.39	..8.75

OPERATING EXPENSES AND EARNINGS.

The gross earnings for Iowa for the year ending June 30, 1885, were.....$36,123,587.45
The operating expenses were..... 23,093,581.04
The net earnings were.....$13,030,006.41

or $1,742.41 per mile of road. The mileage reported in 1885 was 7,478.43.

The gross earnings for Iowa for the year ending June 30, 1886, were.....$36,018,106.54
The operating expenses were..... 22,931,555.10
The net earnings were.....$13,086,551.44

or $1,730.00 per mile of road. The mileage reported was 7,564.47.

The operating expenses for the year were a decrease from the former year of $162,025.94. The earnings were a decrease of $105,480.91; or the increase of the net earnings for Iowa over the previous year was $56,545.03. The earnings in Iowa of the Burlington, Cedar

Rapids & Northern have fallen off $102,377.33; the Chicago, Burlington & Quincy, $89,626.94; of the Kansas City, St. Jo. & Council Bluffs, $13,296.84; the Crooked Creek, $1,006.11; the Des Moines & Fort Dodge, $3,554.45; the Dubuque & Dakota, $500.33; the Humeston & Shenandoah, $162,711.46; the Iowa Northern, $7,219.18; the Minneapolis & St. Louis, $376,009.50; the Wabash, St. Louis & Pacific, $180,357.80; the Burlington & Northwestern, $800.64. The earnings of the following roads have increased: Central Iowa, $3,530.58; the Chicago, Burlington & Kansas City, $30,516.81; St. Louis, Keokuk & Northwestern, $768.15; the Chicago, Iowa & Dakota, $1,818.20; the Chicago, Minneapolis & St. Paul, $110,212.07; the Chicago & Northwestern, $209,296.41; the Chicago, Rock Island & Pacific, $126,465.56; the Chicago, St. Paul, Minneapolis & Omaha, $46,709.83; the Illinois Central, $40,673.18; the Ottumwa & Kirkville, $23,533.61; the Prairie du Chien & McGregor, $245.33; the Sioux City & Pacific, $37,479 05; the Wisconsin, Iowa & Nebraska, $31,715.25; the Burlington & Western, $4,548.26; the St. Louis, Des Moines & Northern, $2,188.16; the Cedar Rapids & Marion, $7,689.96.

PERCENTAGE OF OPERATING EXPENSES TO EARNINGS.

The roads showing the lowest percentage of operating expenses to earnings are the Ottumwa & Kirkville, 23.60; Cedar Rapids & Marion, 53; Chicago & Northwestern, 56.96; Iowa Northern, 57.30; Chicago, Rock Island & Pacific, 59.04; Chicago, Burlington & Quincy, 59.70; Chicago, Milwaukee & St. Paul, 61.17; Chicago, St. Paul, Minneapolis & Omaha, 62.04; Illinois Central, 64; Kansas City, St. Jo & Council Bluffs, 65.40; Minneapolis & St. Louis, 67.84; Burlington, Cedar Rapids & Northern, 70.21. Six roads show an excess of expenses over earnings. The St. Louis, Des Moines & Northern reports that it costs 100 02 per cent of its earnings to operate the road; the Missouri, Iowa & Nebraska, 103.02; the Ft. Madison & Northwestern, 103.12; the Burlington & Western, 105; the Des Moines, Osceola & Southern, 107.30; the Crooked Creek, 120.

The highest percentage of net earnings to capital stock and debt was, the Ottumwa & Kirkville, 8.54; Cedar Rapids & Marion, 8.39; Chicago, Rock Island & Pacific, 8.23; Chicago, Burlington & Quincy, 8; Iowa Falls & Sioux City, 7.77; Chicago & Northwestern, 6.20; Chicago, Milwaukee & St. Paul, 6.17; Chicago, St. Paul, Minneapolis & Omaha, 4.69; Burlington, Cedar Rapids & Northern, 4.03.

INCOME COMPARED WITH OPERATING EXPENSES.

Seventeen roads on their entire lines show as applicable to dividends and surplus, after paying operating expenses, interest and rentals, an excess of $21,925,351.40; fifteen roads a deficit of $3,697,718.04; leaving on the entire lines of these roads an excess of $18,227,633.36 of profit on a capital of $415,010,066.52, or 4.40 per cent.

Seventeen roads on their lines in Iowa show as applicable to dividends and surplus after paying operating expenses, interest and rentals, $6,334,885.15; fifteen roads show a deficit of $814,767.73, leaving on the entire lines in Iowa $5,520,117.42 of profit on a capital stock of $144,091,680.31, or 3.82 per cent.

PROPERTY ACCOUNTS.

Charges and credits by which the capital and debt have been increased during the year—on entire lines:

CONSTRUCTION.	AMOUNTS.
Grading	$ 1,217,218.63
Bridging and masonry	637,436.10
Superstructure, including rails	1,638,504.14
Land, land damages and fences	643,622.01
Passenger and freight stations, coal sheds and water stations	824,669.09
Engine houses, car sheds and turntables	13,670.65
Machine shops, including machinery and tools	54,946.39
Engineering—salaries, agencies and construction expenses	70,955.92
Purchase of other roads	5,205,421.90
Total for construction	$ 10,306,438.83
EQUIPMENT.	
Locomotives	$ 569,286.35
Passenger, baggage and express cars	255,396.60
Freight and other cars	1,848,804.23
Total for equipment	$ 2,673,487.18
Other expenditures charged to property accounts	$ 148,604.48
Total expenditures charged to property accounts	13,128,530.49
Credits to property accounts	$ 1,734,065.83
Net addition to property accounts	11,394,464.66

TAXES.

The total amount of taxes paid by the railroads during the year in the State of Iowa was $962,229.04. The taxes paid by the railroads in 1878 were $594,912.65; in 1879, $584,169.79; in 1880, $591,843.08; in 1881, $628,611.51; in 1882, $707,660.31; in 1883, $830,665.67; in 1884, $881,149.36; in 1885, $768,274.43.

The amount of taxes reported paid for the year 1885 leads to an incorrect conclusion, as some of the railway companies availed themselves of the law allowing them to pay their taxes semi-annually

Had the entire taxes been paid, the amount reported would have been $927,190.24. This would give the increase as $53,959.12 of 1885 over 1884, and carrying the same figures for the comparison would give the increase of 1886 over 1885 as $35,038.80.

The largest amounts paid by single corporations were by the Chicago, Rock Island & Pacific, $175,899.10; by the Chicago & Northwestern, $164,967.59; by the Chicago, Milwaukee & St. Paul, $162,363.38; by the Chicago, Burlington & Quincy, $138,108.88; by the Burlington, Cedar Rapids & Northern, $95,909.39; by the Illinois Central, $66,192 63; by the Central Iowa, $45,149.70; by the Wabash St. Louis & Pacific, $16,804.09; by the Des Moines & Fort Dodge, $14,560.18; by the Minneapolis & St. Louis, $13,737.18; by the Sioux City & Pacific, $13,003.15.

The method of assessing railroad taxes has recently been the subject of comment, and it may be well here to refer to it. The law requires that on or before the fifteenth of February of each year, the managing officer of each railway shall certify under oath to the Executive Council, the number of miles owned and operated in the State, the value thereof per mile, with a detailed statement of all property and its value; this statement to include engines, cars and all property used in operating and repairing the roads and equipment, the return in addition to show the gross earnings of the roads. This property is to be assessed by the Executive Council at its true cash value, including road bed and track, rolling stock, stations and station grounds, repair shops, buildings and all other property used exclusively in the operation of the railroad.

It is made the duty of the Executive Council to transmit to the Auditor of each county a statement showing the length of the main line of each railway in the county, with the assessed value per mile as fixed by a *pro rata* distribution of the assessed value of the whole property; that the board of supervisors of each county shall make an order declaring the length of the main track and its assessed value in each city, town and township in the county, and taxes shall be levied and collected in the same manner as the taxes of individuals. Each township or city is entitled to a proportion of the value of the entire property that the length of the main line of road in such township or city bears to the entire length of road. A city containing miles of sidings, with depots, shops, round houses and where engines are stationed gets no more of value for taxation than the same length of main line of road in any township or school

district. The theory of the law seems to have based the taxation largely upon the gross earnings of the roads. An embankment or a cut that may have cost one hundred thousand dollars per mile is to be assessed no higher than a mile on which the grading cost two thousand dollars, as this mile of road for earning purposes is no more valuable than the other.

If we understand the intent of the law, it was that the Executive Council should determine the value of the lands owned and buildings used for railroad purposes, the value of the superstructure and rolling stock, and add to this a value determined by the earning capacity of the lines of road. Whether a road was very expensive or cheap to build, the amount of labor and money expended to make it fit for service was not by the law regarded as an element in its value for taxation.

It has been frequently urged that this law is unfair in its operation on municipalities. The city of Burlington, with the extensive repair shops, depots, side tracks, etc., located in that city, gets no more of value for taxing purposes than any other township in the county with an equal length of main track; in fact the double track is proportioned across the entire State. It may be a difficult matter for the Executive Council to determine exactly the correct amount at which these roads should be valued, but if the amount is the same as any other property earning the same amount in excess of the value of the realty, it is fair to assume that the law is fully complied with, and that the property bears its share of the burdens of taxation, unless it be in the municipalities above referred to.

The early roads in Iowa were built at a very large cost. Bonds were sold at great discount, interest accumulated for years unpaid, and the element of cost as reported to the Board we have never regarded as a correct criterion of value. In our judgment a percentage of the gross earnings would be the simplest and fairest method of reaching railroad taxation in the State.

The values of railway stocks in the market are determined by their earnings, and fluctuate with the abundance or scarcity of the crops that are produced along their lines. Competitive roads may also diminish business. The law which makes the gross earnings an element in determining values is, we think, based upon the correct theory. We learn from a source that we regard as entirely reliable that the reason the tax law was passed in its present form, was the determined efforts of some of the cities on the Mississippi river to

have taxed within their respective limits all the rolling stock and other property of the roads, leaving for taxation outside these cities merely the road bed and superstructure. This was thought unfair to the rural districts, and the reaction induced the passage of the present law.

TOTAL TRACK IN THE STATE.

The total number of miles of road reported in operation June 30, 1886, was 7,564.67. This is a very small increase over the report of the previous year, and does not include the Dubuque & Northwestern, the Minnesota & Northwestern, the Mason City & Fort Dodge, the Webster City and Southwestern, the Chicago, Milwaukee & St. Paul from Ottumwa southwest, and from Manilla to Sioux City, and the Chicago & Northwestern from Mapleton to Onawa and from Lake City to Lake Junction in Sac county. The close of the year will show a considerably increased mileage over this report—probably reaching near eight thousand miles.

Poor's Manual gives December, 1885, the total railway mileage in the United States as 128,966.79; the mileage of Illinois as 8,904.77; Pennsylvania, 7,667.47; Iowa, 7,503.67; New York, 7,385.13; Ohio, 7,327.52; Texas, 6,687.37; Indiana, 5,599.82; Michigan, 5,268.65; Missouri, 4,968.84; Wisconsin, 4,417.90; Minnesota, 4,331.10; Kansas, 4,441.36.

ROADS LEASED.

The Chicago, Rock Island & Pacific road reports leased the road from Keokuk to Des Moines, 162.20; the Illinois Central the roads from Dubuque to Sioux City and the line from Waterloo to Mona. The total of leased lines reported is 564.36 miles.

SIDINGS.

The total number of miles of side tracks reported is 1,155.18 miles

DOUBLE TRACK.

The total number of miles of double track reported is 73.07. Of this 68.07 miles belongs to the Chicago, Burlington & Quincy, four miles to the Chicago, Rock Island & Pacific and one mile to the Chicago, Milwaukee & St. Paul.

STEEL AND IRON RAILS IN IOWA.

RAILROADS.	Miles of steel rails.	Miles of iron rails.	Total miles.
Burlington, Cedar Rapids & Northern	643.73	181.21	824.94
Burlington & Missouri River	386.00	.....	386.00
Central Iowa	161.08	248.28	409.36
Centerville, Moravia & Albia	.....	24.00	24.00
Chicago, Burlington & Quincy	584.21	277.62	861.83
Chicago, Burlington & Kansas City	34.95	42.71	77.66
Kansas City, St. Jo & Council Bluffs	42.00	16.35	58.35
St. Louis, Keokuk & Northwestern	3.02	49.05	52.07
Chicago, Iowa & Dakota	26.50	.....	26.50
Chicago, Milwaukee & St. Paul	853.31	559.51	1,412.82
Chicago & Northwestern	971.84	140.58	1,112.42
Chicago, Rock Island & Pacific	665.24	255.50	762.50
Keokuk & Des Moines	.....	.....	162.20
Chicago, St. Paul, Minneapolis & Omaha	56.16	18.38	74.54
Crooked Creek	.50	8.00	8.50
Des Moines & Fort Dodge	88.64	49.19	137.83
Dubuque & Dakota	31.16	32.04	63.20
Humeston & Shenandoah	5.77	406.76	112.53
Illinois Central	249.55	152.61	402.16
Iowa Northern	.....	5.93	5.93
Mason City & Fort Dodge	25.30	.....	25.30
Minneapolis & St. Louis	34.90	104.70	139.60
Ottumwa & Kirkville	1.16	2.17	3.33
Prairie du Chien & McGregor	.25	.....	.25
Sioux City & Pacific	24.39	56.08	80.47
Union Pacific	3.76	.....	3.76
Wabash, St. Louis & Pacific	22.00	203.20	225.20
Wisconsin, Iowa & Nebraska	114.60	.....	114.60
Clarinda & St. Louis	.....	11.50	11.50
Council Bluffs & St. Louis	67.00	.....	67.00
Minnesota & Northwestern	20.20	.....	20.20
Missouri, Iowa & Nebraska	14.00	40.00	54.00
NARROW GAUGE ROADS.			
Burlington & Northwestern	.....	38.77	38.77
Burlington & Western	.....	70.70	70.70
Des Moines, Osceola & Southern	.....	100.00	100.00
Fort Madison & Northwestern	.....	45.00	45.00
St. Louis, Des Moines & Northern	.....	38.86	38.86
Cedar Rapids & Marion Street Railway	.....	6 00	6.00
Total	4,753.04	2,884.70	7,637.74

Sixty-two per cent of the track in the State is laid with steel rails.

ROAD BED AND TRACK.

The total number of track sections reported in Iowa is 1311, varying from five to seven miles. On each of these from three to seven men are employed, averaging five. The number of new ties laid within the year was 1,649,558. The oak ties last in track an average of eight years; the cedar six years. There were 53,399 tons of new steel, and 1,618 of new iron laid in tracks during the year.

FENCING.

Five thousand, four hundred miles of road are reported fenced. The number of miles of fence needed to complete the fencing of the

track is 2,904. This we understand would complete all the fencing in the State. On this subject we have nothing to add to what we said in our report last year, which we here re-print:

"The barbed wire fences cost less than fifty cents per rod; at this rate, no road, however poor, can afford to be without fences. The time has arrived when the legislature should pass a law requiring all roads in operation to be fenced, and all built in the future to be fenced within a reasonable time after the track is laid, and this time should be fixed in the law. The safety of trains and passengers requires this, and the land holder has by this time acquired the right to protection. The cases that come before this Board, where the greatest injustice is done the property holder, are those where the companies refuse to fence, availing themselves of the law that allows them to pay for stock killed; we are powerless to afford any remedy, and can only urge the immediate passage of some law upon this subject that will remedy the evil."

TELEGRAPH LINES.

Most of the lines are owned by the Western Union Company. The railroads report 1,037 miles owned by them, and 5,520 by the Western Union Company. The number of offices in railway stations in Iowa is 1,074.

TRAIN MILEAGE.

The total number of miles run by passenger trains was	25,699,838
The total number of miles run by freight trains was	44,773,147
The total number of miles run by switching trains was	15,380,204
The total number of miles run by construction and other trains was	3,973,573
Total train mileage	89,826,762
The total number of passengers carried was	26,150,306
The total number of passengers carried one mile was	880,188,361
The total number of tons of freight carried was	35,802,581
The total number of tons of freight carried one mile was	5,521,886,944

The average distance traveled by each passenger was about thirty-eight miles; the amount paid about ninety cents. The maximum rate is fixed by statute. Discounts are sometimes made on through tickets, and most of the roads sell mileage tickets.

Speed of passenger trains varies from twenty to thirty miles per hour; of freight trains from ten to fifteen miles per hour.

FREIGHT CAR MILEAGE.

The freight car mileage reported is as follows:

Number of miles run by loaded freight cars east and south	327,889,813
Number of miles run by loaded freight cars west and north	330,747,115
Number of miles run by empty freight cars east and south	122,703,869
Number of miles run by empty freight cars west and north	99,889,629
Total freight car mileage	881,230,426

The number of empty cars hauled is about thirty-four per cent of all the cars hauled. This we regard as rather a favorable showing.

The following table gives the amount of freight charges per ton per mile, in cents and fractions of cents, for the railroads doing business in Iowa since 1878:

RAILROADS.	1878.	1880.	1881.	1882.	1883.	1884.	1886.
Burlington, Cedar Rapids & Northern	2.34	2.20	1.98	1.33	1.22	1.34	1.18
Central Iowa	2.29	2.15	2.14	1.69	1.38	1.21	1.19
Chicago, Burlington & Quincy	1.24	.91	1.05	1.06	1.00	.93	.... ..
Kansas City, St. Jo & Council Bluffs	2.32	1.70	1.79	1.75	1.57	1.53	.. ....
Chicago, Milwaukee & St. Paul	1.92	1.72	1.77	1.60	1.43	1.36	1.25
Chicago & Northwestern	1.70	1.46	1.47	1.47	1.42	1.29	1.18
Chicago, Rock Island & Pacific	1.57	1.21	1.22	1.24	1.18	1.10	1.06
Chicago, St. Paul, Minneapolis & Omaha	1.83	1.72	1.17	1.40	1.26	1.43	1.26
Crooked Creek	8.75	13.00	9.00	9.00	9.75	8.80	8.00
Des Moines & Fort Dodge	4.76	4.58	4.36	3.08	2.36	2.31	1.80
Humeston & Shenandoah	.. ....	.. ....	.... ..	.... ..	1.14	1.07	.... ..
Illinois Central	1.99	1.58	1.60	1.68	1.60	1.41	1.52
Minneapols & St Louis	.... ..	1.76	1.70	.71	1.00	1.27	1.10
Ottumwa & Kirkville	.... ..	.... ..	.... ..	.... ..	2.00	1.04	1.59
Sioux City & Pacific	2.44	1.83	2.25	1.96	2.28	2.28	1.75
Wabash, St. Louis & Pacific	1.37	.79	.89	.96	.95	.95	.79
Burlington & Northwestern	5.90	5.05	4.26	4.24	4.64	4 25	4.35

The amount it costs to move freight per ton per mile is not generally returned. The Burlington, Cedar Rapids & Northern give 0.82; the Chicago, St. Paul, Minneapolis & Omaha, 0.80; the Des Moines & Fort Dodge, 0.40; the Iowa Northern, 4.90; the Wabash, 0.62; the Wisconsin, Iowa & Nebraska, 0.80; the Clarinda & St. Louis, 0.65; Burlington & Northwestern, 1.95; Burlington & Western, 1.75. These returns are not valuable, as it is evident the same elements do not enter into the determination of cost.

PERCENTAGE OF LOCAL FREIGHT.

As stated last year, the term local freight, as defined by the Commissioners, and on which information was sought, was the freight originating in the State and carried to points in the State. The term through freight, that originating in the State and carried to points outside the State, that originating outside the State and carried to points within the State, as well as that carried across the State origin-

ating at points outside the State and carried to points outside the State. The information furnished the Commissioners is so meager and conflicting, and the purport of the questions seems to have been so generally misunderstood, that it is hardly safe to hazard an opinion. We may assume that it does not exceed twenty-five per cent. Last year we concluded that it might reach thirty, but in this we now think we were mistaken.

EQUIPMENT.

The total number of locomotives is reported 3,309. The weight of the standard gauge varies from thirty to eighty-one tons; of the narrow gauge from eighteen to twenty-two. The total number of cars reported is 106,178. Of these 1,351 are passenger cars, 779 baggage and mail cars, 207 parlor, dining and sleeping cars, 63,875 box freight cars, 10,508 stock cars, 21,757 platform and coal cars, 7,701 other cars.

STATIONS.

The total number of stations reported in Iowa is 1,340.

EMPLOYES.

The total number of persons reported as regularly employed in operating the roads in this State is 25,761; the amount paid for their services is $13,677,780.53, or $591,229.09 more was paid for personal services than the net earnings, from which interest and dividends to the parties owning the property are paid.

TRUSS BRIDGES.

The total number of wooden truss bridges reported is 252, the length 36,120; of combination truss bridges 165, the length 27,525; of iron truss bridges 93, the length 17,631.

WOODEN TRESTLE AND PILE.

The total number of wooden trestle and pile bridges is 11,592, the length 927,322 feet, or more than one hundred and seventy-five miles.

IRON TRESTLES.

The total number of iron trestles is 15, their length 3,197 feet. This is less than reported last year, but we think it correct.

ARCH CULVERTS.

The total number of arch culverts with twenty feet opening or more is 62; with less than twenty feet is 819.

BOX CULVERTS.

The total number of stone box culverts is 1,699; of timber, 6,937.

BRIDGES BUILT WITHIN THE YEAR.

There were built and rebuilt within the year 14,467 lineal feet of bridges.

CATTLE-GUARDS.

The number of cattle-guards reported is 13,244.

RAILROAD CROSSINGS.

The number at grade is 267; over or under, 52; or, as both roads report, one-half this number.

HIGHWAY CROSSINGS.

The number of highway crossings at grade is reported as 7,786. Over track, 120; under, 183; bridges 18 feet above rail, 108; less than 18 feet, 4; highway crossings at which there are flagmen, 86.

IOWA TONNAGE CLASSIFIED.

ARTICLES CARRIED.	TONS.	Per cent.
Grain	2,721,785	21.53
Flour	433,863	3.42
Provisions	238,271	1.90
Animals	1,160,991	9.17
Other agricultural products	512,231	4.04
Lumber and forest products	1,535,497	12.13
Coal	3,126,086	24.73
Lime, cement, etc	167,035	1.31
Salt	90,053	.71
Petroleum and oil	75,927	.60
Iron, steel and castings	227,140	1.80
Stone and brick	239,170	1.90
Manufactures	326,005	2.60
Merchandise and other articles not enumerated	1,790,210	14.16
Total	12,643,364	100.00

The increase over last year is 252,339 tons. While the increase is not large it is encouraging, in view of the small increase of mileage for the year.

ACCIDENTS TO PERSONS.

During the year one hundred and thirty-one persons were killed on the roads in the State. Of these eight were passengers, sixty-one employes, and sixty-two others not connected with the operating of the roads. Three were killed by derailments, eight by collisions, five caught in frogs, ten coupling cars, twenty-five fell from trains, sixteen getting on and off trains while in motion, five at highway crossings, twenty-seven from miscellaneous causes, four while stealing rides, two while intoxicated, twenty-six trespassing on track and one suicide.

There were four hundred and forty-five persons injured during the year. Of these thirty-five were passengers, three hundred and thirty-six employes and seventy-four others. Twenty-eight were injured by derailments, twenty-eight by collisions, six were caught in frogs, one hundred and twenty-six coupling cars, thirty-eight fell from trains, forty-five getting on and off cars, seven at highway crossings, one hundred and thirty-six from miscellaneous causes, two from over head obstructions, eight from stealing rides, nineteen from trespassing on track, two while intoxicated.

The number killed is twenty-five less than reported the previous year. The number injured is four hundred and thirty less.

There were three killed and twenty-eight injured by derailments; there were eight killed and twenty-eight injured by collisions; there were five killed and six injured by being caught in frogs.

COUPLING CARS.

There were ten persons killed and one hundred and twenty-six persons injured coupling cars. Last year the Commissioners called attention to the action of the legislature of Massachusetts in 1884, and of Michigan in 1885 on this subject. As legislative action on this subject in Iowa is conservative and wisely so, they simply append the list of casualties from this cause since reports were made to them :

In 1878, there were killed, coupling cars	17
In 1878, there were injured, coupling cars	70
In 1879, there were killed, coupling cars	14
In 1879, there were injured, coupling cars	55
In 1880, there were killed, coupling cars	17
In 1880, there were injured, coupling cars	87
In 1881, there were killed, coupling cars	20
In 1881, there were injured, coupling cars	64
In 1882, there were killed, coupliag cars	16

In 1882, there were injured, coupling cars	182
In 1883, there were killed, coupling cars	16
In 1883, there were injured, coupling cars	98
In 1884, there were killed, coupling cars	8
In 1884, there were injured, coupling cars	109
In 1885, there were killed, coupling cars	13
In 1885, there were injured, coupling cars	174
In 1886, there were killed, coupling cars	10
In 1886, there were injured, coupling cars	126

Since the creation of this Board in 1878 there have been killed in coupling cars, one hundred and thirty-one persons; and injured, nine hundred and sixty-five. It would seem that no effort should be spared to find some method by which these casualties could be avoided.

FALLING FROM TRAINS.

Twenty-five persons were killed and thirty-eight injured falling from trains. The application of the automatic brake will reduce these casualties to a great degree, and the Commissioners refer with pleasure to the general disposition to adopt it. In another place one of the members of the Board will give his views on this subject, after witnessing the tests at Burlington during the past summer.

GETTING ON AND OFF TRAINS WHILE IN MOTION.

Sixteen persons were killed and forty-five injured getting on and off trains while in motion. This class of accidents as a rule is the result of individual carelessness, and we know of no precaution that can be taken by the companies that will afford a remedy.

STEALING RIDES.

Four persons were killed and eight injured while stealing rides. Assuming the risk and responsibility of their actions they must accept the results.

WALKING ON TRACK.

We return to this subject merely to add the number killed and injured to the lists furnished in former years. Twenty-six persons were killed and nineteen injured while walking on track. The reports to this Board covering a period of nine years show that two hundred and fifty-three persons have been killed and one hundred and sixty-eight injured while walking on track. Sixty per cent of these accidents are fatal. We have never believed that people generally

realized the danger of a practice that has grown to such an extent that it would almost seem that they believed that the public had a joint occupancy with the railways in their right of way, the same as they have with carriages in town or city. We see every year additional reasons for the enactment of a law requiring the railway companies to put up notices at road crossings prohibiting persons walking on tracks. Familiarity with the running of trains and the operation of roads furnishes no security from accident.

TONNAGE CROSSING THE MISSISSIPPI RIVER FOR THE YEAR ENDING JUNE 30, 1886.

LOCATION OF BRIDGE.	East bound.	West bound.	Total.
McGregor	294,855	276,452	571,307
Dubuque	210,307	173,382	383,689
Saubla	543,653	631,169	1,174,822
Clinton	840,159	569,616	1,409,775
Davenport	930,089	794,809	1,724,898
Keithsburg	75,418	29,960	105,378
Burlington	1,179,917	690,262	1,870,179
Keokuk	142,480	97,578	240,058
Total	4,216,878	3,263,228	7,480,106

TONNAGE CROSSING THE MISSOURI RIVER FOR THE YEAR ENDING JUNE 30, 1886.

LOCATION OF BRIDGE.	East bound.	West bound.	Total.
Sioux City	45,299	150.179	195,478
Blair	49,198	102,266	151,464
Council Bluffs	497,387	664,084	1,161,471
Plattsmouth	623,549	509,763	1,133,312
Total	1,215,433	1,426,292	2,641,725

AVERAGE AMOUNT OF TONNAGE THAT CAN BE HAULED BY AN ENGINE OF A GIVEN WEIGHT OVER EACH ROAD IN THE STATE.

RAILROADS.	Weight of engine in tons.	Net freight carried.	Net freight per ton of locomotive
Burlington, Cedar Rapids & Northern	54	250	4.13
Central Iowa	65	525	8.00
Chicago, Burlington & Quincy — Eastern Division	65	440	6.77
Chicago, Burlington & Quincy — Middle Division	81	460	5.68
Chicago, Burlington & Quincy — Western Division	81	500	6.17
Chicago, Burlington & Kansas City	52	240	4.61
Kansas City, St. Jo & Council Bluffs	47	450	9.57
St. Louis, Keokuk & Northwestern	50	450	9.00
Chicago, Iowa & Dakota	35	400	1.14
Chicago, Milwaukee & St. Paul — Council Bluffs Division	42	216	5.14
Chicago, Milwaukee & St. Paul — Iowa & Dakota Division	31	192	6.20
Chicago & Northwestern	39	275	7.05
Chicago, Rock Island & Pacific	36	240	6.66
Crooked Creek	20	60	3.00
Des Moines & Ft. Dodge	32	230	7.18
Dubuque & Dakota	28	160	5.72
Humeston & Shenandoah	38	240	6.32
Illinois Central	55	199	3.61
Iowa Northern	30	250	8.33
Minneapolis & St. Louis	39	270	7.04
Sioux City & Pacific	32	320	10.00
Wabash, St. Louis & Pacific	30	300	10.00
Wisconsin, Iowa & Nebraska	38	280	7.37
Council Bluffs & St. Louis	43	250	5.81
Missouri, Iowa & Nebraska	58	240	4.13
NARROW GAUGE ROADS.			
Burlington & Northwestern	20	160	8.00
Burlington & Western	22	160	7.27
Des Moines, Osceola & Southern	18	80	4.44
St. Louis, Des Moines & Northern	18	112	6.22

LAND GRANTS.

The Chicago, Burlington & Quincy Railroad Company received from Congressional grants 358,424 acres of land. They have sold 341,602.54 acres at an average price of $12.17 per acre. The amount received from sales, principal and interest, is $4,894,745.65. The amount unpaid on outstanding contracts is $534,917.89 The gross amount received from sales, contracts, forfeited contracts and miscellaneous sources up to June 30, 1886, was $5,345,194.51. The amount expended in the sale and management of the lands was $549,509.24. The amount of taxes paid on the lands was $260,000.55. The amount realized from the sale of lands, above expenses incurred in the management and taxes, is $4,501,073.18.

The Chicago, Milwaukee & St. Paul Railway Company received from Congressional grants 328,799.89 acres, and expect to receive in addition about 8,000 acres. They have sold 306,500 acres, at an average price of $4.67 per acre, and have received from sales $1,425,426.58. The amount unpaid on outstanding contracts was $92,207.06. The

gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1886, was $1,575,829.83. The amount expended in the sale and management of the lands was $127,496.75. The amount of taxes paid on the lands was $28,206.40. The amount realized from the sale of lands above the expenses incurred in their management and taxes is $1,217,851.96. The amounts above reported do not include the lands involved in the suit with the Sioux City & St. Paul Company on the overlapping grants.

The Chicago, Rock Island & Pacific Railway Company received from Congressional grant 550,193.51 acres. They have sold 533,373.58, at an average of $8.68 per acre; have received from sales $4,038,238.33. The amount unpaid on outstanding contracts is $623,366.70. The gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1886, was $5,010,961.97. The amount expended in the sale and management of lands was $263,856.73. The amount of taxes paid on the lands was $599,818.07. The amount realized from the sale of the lands above the expenses incurred in the management and taxes was $4,147,286.51.

The Des Moines & Fort Dodge Railroad Company received from Congressional grants 42,636 acres. They have sold 35,777 acres, at an average of $6 per acre, and have received from sales $130,042. The amount unpaid on outstanding contracts is $84,620. The gross amount received from sales, contracts and forfeited contracts, etc., up to June 30, 1886, was $118,064.39. The amount expended in the sale and management of the lands was $8,292.65. The amount of taxes paid on the lands was $9,215.67. The amount realized from the sale of lands above the expenses incurred in the management and taxes was $100,556.07.

The Iowa Falls & Sioux City Railroad Company received from Congressional grant 640,256.11 acres. They have sold 615,808.24 acres at an average of $6.85 per acre. The amount received from sales, including the amount received on outstanding contracts, is $4,093,758.78. The amount unpaid on outstanding contracts is $148,907.08. The gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1886, was $4,660,895.83. The amount expended in the sale and management of the lands was $337,865.37. The amount of taxes paid on the lands was $646,128.02. The amount realized from the sale of lands above the expenses incurred in the management and taxes was $3,676,902.26.

EARNINGS, TONNAGE, AND RATE PER TON PER MILE OF LEADING ROADS THAT FORM THE IOWA LINES.

We extend for the year 1885 the tables that we copied into last year's report, giving the gross earnings from freight, the number of tons freight moved, the number of tons carried one mile, and the rate per ton per mile of the lines that carry fully seventy-five per cent of the tonnage of Iowa.

The aggregate earnings from freight of these roads in 1870 were $26,547,890.00; in 1885 the earnings were $69,444,567.00, or the freight earnings of 1870 were 38 22-100 per cent of 1885.

The tons of freight carried in 1870 were 7,279,147; in 1885, 30,615,679, or the tons of freight carried in 1870 were 23 77-100 per cent of the tons carried in 1885.

The tons of freight carried one mile in 1870 were 1,089,678,291; the tons carried one mile in 1885 were 5,587,094,503, or the tons carried one mile in 1870 were 19.5 per cent of the tons carried in 1885.

RATE PER TON PER MILE.

The aggregate rate per ton per mile received for freight in 1870 was 2.423; in 1885 it was 1.241, or the rate per ton per mile in 1885 was 51.21 per cent of the rate in 1870. The average rate per ton per mile in 1885 is less than in any of the preceding years.

These roads have all paid the interest on their indebtedness, and for several years have paid dividends on their stock.

We append the tables referred to above:

GROSS EARNINGS FROM FREIGHT.

Years.	Chicago, Burlington & Quincy.	Chicago, Milwaukee & St. Paul.	Chicago, & Northwestern.	Chicago, Rock Island & Pacific.	Illinois Central.	Aggregate of all.
1870	4,514,629	5,116,141	8,187,597	3,587,002	5,142,521	26,547,890
1871	4,949,684	4,444,568	7,700,809	4,025,277	6,086,713	27,207,051
1872	5,290,874	4,566,991	7,521,275	4,213,372	5,865,614	27,467,126
1873	8,035,349	6,421,369	8,614,260	4,597,982	6,063,364	33,732,324
1874	8,445,909	5,137,152	10,270,519	5,003,001	7,700,573	36,557,154
1875	8,502,617	5,690,568	9,549,430	5,292,412	5,490,995	34,526,022
1876	8,821,225	5,384,230	9,832,972	5,121,577	4,748,355	33,898,359
1877	9,834,544	5,627,906	9,005,279	4,708,146	4,555,406	33,731,281
1878	11,152,179	5,750,497	10,754,168	5,575,733	5,024,070	38,256,647
1879	11,650,622	5,850,755	10,637,367	6,929,926	5,099,156	40,167,826
1880	16,054,209	8,884,226	12,897,777	8,035,165	5,871,832	51,743,209
1881	16,595,819	11,884,796	14,414,151	8,690,480	5,875,649	57,460,895
1882	15,711,509	14,002,335	17,525,134	9,687,097	5,918,152	62,844,227
1883	19,514,161	16,365,354	16,894,352	7,928,237	8,664,959	69,367,063
1884	18,514,432	16,128,964	17,677,866	8,056,316	7,902,043	68,279,621
1885	19,565,853	17,101,742	16,917,393	7,713,659	8,145,920	69,444,567

TONS OF FREIGHT CARRIED.

Years.	Chicago, Burlington & Quincy.	Chicago, Milwaukee & St. Paul.	Chicago & Northwestern.	Chicago, Rock Island & Pacific.	Illinois Central.	Aggregate of all.
1870	1,052,754	1,522,753	2,222,978	856,668	1,623,994	7,279,147
1871	1,382,575	1,463,155	2,298,170	914,345	1,831,944	7,890,189
1872	1,689,104	1,697,826	2,510,016	1,014,348	2,039,321	8,950,615
1873	2,221,744	1,791,564	2,958,390	1,286,966	2.057,360	10,316,024
1874	2,420,628	1,735,535	3,591,090	1,399,383	2,069,935	11,216,571
1875	2,396,933	1,832,527	3,153,315	1,717,727	2,016,424	11,116,926
1876	2,892,614	1,765,801	3,471,927	1,640,000	1,899,627	11,669,969
1877	3,249,625	1,687,057	3,413,398	1,651,409	1,803,044	11,804,533
1878	3,975,010	1,955,699	3,971,261	1,768,118	2,067,832	13,737,920
1879	4,486,353	2,559,734	4,265,937	2,336,270	2,324,485	16,172,779
1880	6,639,186	3,360,353	5,574,635	2,966,763	2,702,582	21,143,519
1881	7,710,750	4,276,088	6,662,112	3,276,260	2,875,833	24,801,043
1882	6,346,259	5,127,767	8,190,893	3,754,531	2,909,578	26,329,028
1883	7,645,701	5,661,667	7,874,665	3,451,888	3,538,562	28,175,483
1884	7,525,997	6,023,016	8,453,994	3,618,142	3,354,085	28,975,234
1885	8,431,808	6,482 869	8,235,127	3,873,605	3,587,270	30,615,679

NUMBER OF TONS CARRIED ONE MILE.

Years.	Chicago, Burlington & Quincy.	Chicago, Milwaukee & St. Paul.	Chicago & Northwestern.	Chicago, Rock Island & Pacific.	Illinois Central.	Aggregate of all.	Rate per ton per mile—cents.
1870	147,409,207	181,428,573	364,747,240	130,683,871	265,409,400	1,089,678,291	2.423
1871	206,949,500	173,676,258	268,417,381	151,864,519	262,150,400	1,063,058,058	2.509
1872	240,857,000	187,361,638	287,764,006	168,764,519	272,290,900	1,157,038,063	2.582
1873	418,385,184	257,638,532	366,475,480	219,394,094	275,303,400	1,537,196,690	2.188
1874	445,686,221	259,158,288	461,412,039	249,523,401	273,559,200	1,689,339,148	2.160
1875	436,363,161	272,539,502	454,550,357	287,913,578	284,650,900	1,736,013,498	1.979
1876	476,822,998	264,808,027	503,132,389	267,511,380	264,602,300	1,776,877,094	1.877
1877	655,636,293	271,598,123	485,357,900	337,135,683	249,345,911	1,999,073,910	1.664
1878	952,230,000	321,818,902	623,768,593	370,436,382	306,345,691	2,574,599,568	1.476
1879	1,138,783,772	401,595,734	681,878,311	516,859,804	335,470,860	3,068,588,481	1.280
1880	1,624,461,793	504,876,154	865,909,542	686,458,954	381,288,482	4,062,994,925	1.266
1881	1,211,903,074	697,347,607	980,522,774	712,383,129	386,035,424	3,988,192,008	1.420
1882	1,222,808,402	945,250,159	1,192,188,039	788,466,874	417,792,652	4,566,506,126	1.364
1883	1,552,141,453	1,176,605,032	1,183,829,358	701,595,385	604,632,667	5,218,803,895	1.308
1884	1,427,286,632	1,247,737,233	1,350,173,773	734,601,380	577,542,939	5,337,341,957	1.251
1885	1,439,241,456	1,337,721,453	1,416,789,205	719,972,565	623,369,124	5,587,094,503	1.241

THE PARTIES SPECIALLY INTERESTED IN TRANSPORTATION.

For years past there has been in the public mind an agitation on the subject of transportation rates. When produce commands good prices it seems to attract little attention, but whenever prices are low it returns with greater force. The tonnage reported for the Iowa roads is 12,343,364 tons; of this 21.53 per cent is grain, nothing else but coal—which is 24.73 per cent—exceeding it. Animals are 9.17 per cent; other agricultural products, 4.04 per cent; flour, 3.43 per cent, and provisions 1.90 per cent. It will be safe to assume that of

the tonnage carried in the State, forty per cent represents the products of the soil, and as the State is mainly agricultural, this percentage represents the surplus, or the proportion of our earnings from which is realized the material prosperity of the people of the State. It is then a matter of special interest that the rate paid by this forty per cent from the producer to the ultimate market shall be the lowest amount practicable. Whatever causes may operate at home or abroad to raise or depress the values of these products, the final and determining price is fixed by the rate at which they are sold in Liverpool and London, the markets of the world. So far as the future seems to promise, there is little to encourage the hope of materially higher prices for our surplus, represented by this forty per cent of our tonnage. The railroad system of India has been extended so that it has become a competitor with us for the grain products, the cultivation of wheat and flax being among the leading industries of the eastern empire.

The long lines of road in India are operated as cheaply as the trunk lines between Chicago and New York. This is due to the fact that the price of labor is but a moiety of what is paid for similar services here, and the conclusion is forced upon us that when the same skill and experience have been acquired, the rates of transportation will be as low. It is clear that in the future the demand for low rates for this forty per cent will be as pressing as it is now—possibly more so. As opposed to this demand, and almost as if to negative it, the labor question is assuming an aggressive character all over the country, and demanding hours, rates and conditions that if applied to railway service would seem to prohibit low rates. The owners of the railway properties will insist on a return for the capital invested, and certainly with some show of justice. We have here three parties all vitally interested in the railroads, and whose interests in their earnings are directly affected by those of each of the others. We leave out of the discussion the twenty-five per cent earned by the passenger service, which, as the expenditure by the people is mainly voluntary, does not specially figure here. Could this forty per cent of the Iowa railway tonnage be delivered at tide water without any cost to the producer, at present prices the profit to the western farmer would not be extreme.

The amount directly paid for labor by the railways in the State of Iowa this year was $13,677,780.53; this was simply the amount paid to employes. The operating expenses as reported were $22,931,-

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555.10. Of the difference between these two amounts, excluding a million of dollars paid in taxes, very little of the balance is not directly chargeable to the account of labor.

There is a certain value to coal and iron in the mines, but it is very slight compared with the labor charges to make it available; a value to timber in the forest, but slight as compared with its cost where used. We believe we are safe in assuming that at least $20,000,000 is paid out of the operating expenses of the roads in Iowa in some form for labor. A very moderate reduction in rates would wipe out the difference between this amount and the earnings. A decrease of twenty per cent in the hours of labor and a corresponding increase of wages would go far to accomplish the same result. Either of these would leave the owner of the property without any returns for his investments. We have been lead to this train of thought by the various views that are agitating the popular mind at this time, influenced by the position from which the conflict between the three parties is viewed. They are neither of them natural allies, and any combination between any two to the impairment of the rights of the other would result in serious injury to all. Dennis Kearney's idea that the business of the country should pay additional rates so that the laborer need but devote a portion of his time to earning subsistence, would put such a price on transportation as to keep our surplus at home, and work to the detriment of the class he specially desired to serve. From a grain producing we would become almost entirely a pastoral people. That we are tending rapidly in that direction is one reason why the entire earnings of the lines in Iowa have increased so little of late years, notwithstanding the increased mileage.

The whole subject is one which it is wise for the representatives of the three interests to study carefully without passion or prejudice. We own that we are not prepared to suggest a remedy for evils that seem impending, but believe if these differences are rightly adjusted, it will be after approaching the subject from the standpoint from which we have started.

GENERAL RAILROAD VIEW.

CAR-LOAD RATES.

There is still a pressure brought to bear from Chicago, St. Louis and Milwaukee against car-load rates. It is earnestly urged that the car load rate is of no benefit to the railroad companies; that it injures St. Louis and Chicago dealers, and only benefits dealers in interier towns and on the Missouri river, and that railroads are not in the least justifiable in making any distinction between wholesale and retail transactions. In combatting the car-load rate the Transportation Committee of the Merchants Exchange, of St. Louis, under date of September 10, 1885, say: "The abolition of the car-load rate would naturally result in an equitable division of the western retail trade between jobbers of St. Louis, Milwaukee and Chicago, and those on and west of the Missouri, consequently the through business from the east to and beyond the Missouri river would fall off, but your business from St. Louis, Chicago and Milwaukee would show a corresponding increase."

In the sentence above written Iowa may see the proposition that the wholesale interests of Burlington, Davenport, Clinton, Dubuque, Keokuk, Marshalltown, Cedar Rapids, Ottumwa, Des Moines and other interior points would inevitably go to Chicago, Milwaukee and St. Louis by the abolition of the car-load rate. The railroad companies are told that by the abolition of the car-load rate revenues *can be increased;* that no one is benefitted by the car-load rate but jobbers on the Missouri river; that the Illinois Railroad Commissioners are opposed to it, and that the Missouri Railroad Commissioners concede the injustice of the car-load rate. Again it is urged that, with the car-load rate maintained, the retailer buys at Des Moines, Ottumwa, Sedalia and Springfield; that he does not come east, and the railroad companies fail thereby to get his passenger fare, etc.

A moments thought will satisfy any mind that if, as urged, revenues are increased by the abolition of car-load rates, the consumer pays the increase, and if by reason of proximity to and sympathy with St. Louis and Chicago the Illinois and Missouri Railroad Commissioners have yielded to the urgency of those two great cities, there is more reason why we, representing Iowa, should make as earnest a stand as possible for the interests of our own cities, opposing that which by increasing revenues increases cost to the consumer, and doing what we can to resist the enhancement of prices for articles found on the poor man's breakfast table, paying as large or a larger rate than those used by the rich man. It is well that it should be understood that the fundamental truth that railroads should make a distinction between wholesale and retail transactions is denied, in order to secure the abolition of the car-load rate, and that while one class of enemies in the west to the truest interests of Iowa deny the wholesale and retail principle as applicable to railroad transportation in order to secure the abolition of car-load rates, another class of enemies in the east, seeking to abolish the low rates on grain from the west, deny the same fundamental principle. Mr. John Norris, of Harrisburg, Pennsylvania, says: "While the merchant may sell his goods for any price he chooses to fix, and sell the same article to different persons at different prices, the railroad company has obligated itself by accepting its charter and by assuming the duty of a common carrier to sell its transportation to all persons at the same price. This distinction destroys all comparison between the railroad company and the merchant, and upsets all reasoning based on the fallacy."

This gentleman complains that "shippers who are near the market are placed by railroad discriminations farther away than the western farmer who is one thousand miles distant, completely reversing the position of the two producers;" that thereby "the food supply of the State has been diverted from home growers and handed over to western farmers;" that at the time "it (the railroad) carried grain from Huntingdon to Philadelphia for thirteen cents per hundred pounds, it carried grain from Chicago to the sea board at a lower figure, twelve cents per hundred pounds. It put the high priced lands of Pennsylvania in an unfair competition with the cheap and rich lands of the west, bringing them artificially nearer to tide, though six hundred miles further away. It taxed every farmer of the State because he was located in a territory that was tributary to the main line of the Pennsylvania Railroad, and could not reach the eastern

market excepting over its tracks. It taxed him because he was a Pennsylvanian. It reduced the value of his farm and crippled the productive value. The railroad company's transportation of grain at less than cost has developed the farming interest of Ohio, Indiana and Illinois at the expense of Pennsylvania. It has enabled Minnesota to furnish the wheat which the fertile fields of Pennsylvania once provided, and Minneapolis grinds the flour that the mills of this state once produced." And again he declares that he opposes "that excessive stimulation and unhealthy development of the west, which prevents the practice of rotation, and interferes with the symmetrical development of industry."

Two elements are essential to the highest prosperity in railroad management, namely, quantity and distance. Railroad managers have acted upon the principle that securing large quantities or long distances for haul, there might be a corresponding reduction in rates, just as merchants of every article make wholesale rates on large sales. To secure the abolition of car-load rates, it is claimed that the wholesale principle does not apply to quantity. To secure the abolition of grain rates it is declared that the wholesale principle does not apply to distance.

If car-load rates are abolished, it must be manifest from the arguments of those who seek their abolition that increased cost will result to consumers of the articles formerly transported at car-load rates. If grain rates must be increased to correspond with distance, then the western producer must give up the attempt to reach the distant market. The whole question seems to involve the prosperity of the people of Iowa. It would seem that our ruin can only be accomplished by making the railroad business the only one known in which the question of wholesale rates for large transactions and long distances may never enter.

FREE COMPETITION OR ABSOLUTE EQUALITY OF RATES.

There can be no intelligent regulation of railroad transportation until the basis of such regulation is established. Much confusion of thought and conflicting legislation comes from a failure to recognize and act upon some uniform basis. It is now more than half a century since railroads were first operated, and we do not yet see any intelligent basis for regulation adopted, but rather a confused application of conflicting principles, resulting, as such efforts always do, in disappointment and disaster.

He would be a bold man who would announce as a rule the banishment of competition as a factor in railroad operation, and yet this is the basis of many a law, many a plan of regulation. The early idea was that unrestricted competition would solve all difficulties. In every place where railroads have been built and operated, the results of competition unrestrained have been deceptive and disappointing. It has brought about the most glaring inequalities, and does not seem, in some of its effects, to be altogether desirable, or even endurable. The evil effects of unrestricted competition becoming apparent, the next proposition was by combination to reduce the evils and restrain the bad working of competition. A consolidation of all lines under one management has been suggested by some persons who have given the subject much thought, and is still the plan suggested by many such persons. Of course it must have for its object either restriction or absolute elimination of competition. It can hardly be doubted that such a method would raise rates, and yet the great mass of the public demand low rates. Everyone concedes that uniform rates are very desirable, but whether justly or not it can hardly be disputed that the masses demand uniformly low rates. Other methods have been proposed, such as government ownership of the lines, rates based upon distance, and the absolute prohibition of any discrimination between persons and places, also prohibition of lower rates at competitive points, or what is equivalent thereto, the extension of any rate given at competitive points to other and nearer non-competitive points. It must be manifest upon consideration of each and every one of the above plans for regulation, that the thing sought to be attained is either limitation or complete elimination of the results of competition. In no other way can absolute equality of rates, absolutely equal treatment of persons and places be secured. It is essential to competition that the more successful carrier shall secure business by the lowest rate, and the incentive to the shipper for earnest work in securing the low rate is the thought that it is a lower rate than the one secured by his less energetic or less fortunate competitor in trade.

Now, it must be plain that those who seriously demand absolute equality in railroad transportation must also contemplate the banishment of competition from transportation transactions. Is it not a struggle for the impossible, an earnest longing for the undesirable? Now, the confusion in legislation and methods proposed comes from an attempt to enjoy what are deemed the desirable results of competition, and at the same time to enforce absolute equalities in rates to persons and to places.

It seems plain that all such methods will disappoint, and after consideration, one is not surprised that the sum of all thought upon the subject is disappointment and dissatisfaction. It is strange that men do not see that while unrestricted competition is undesirable, yet with just so little restriction as is absolutely necessary to correct evils and wrong resulting from competition run mad, competition becomes the great regulator and a blessing instead of a curse. It is just so with absolute equality. Theoretically beautiful, it is practically not desirable, chiefly because when completely obtained it forever banishes the great desideratum—competition. Rather should it be seen and understood that the nearest possible equality consistent with free and proper competition is the thing to be sought after. Discriminations if unjust should be prohibited or punished. Undue preference of persons should also be prohibited and punished, and all artificial advantages given one place over another should be regarded as violations of the just law which should govern carriers. And yet because it is essential to the proper conduct of business there may be discriminations which are not unjust; natural advantages will be found accruing to some towns while they are wanting to others, and these inequalities must be regarded as necessary, and always to be found where there is healthy competition.

It seems to have occurred to our ancestors long ago that the carrying trade of the world, then almost exclusively done upon the waters, demanded for itself and for the establishment of its just relations a court or tribunal devoted to the investigation and application of just principles to the transaction of its business, and hence admiralty courts are found in almost every civilized nation having a sea coast, and this great inland carrying trade largely developed within the nineteenth century can only be understood and reduced to system and government upon just principles by the establishment of boards or tribunals, which shall, after careful consideration, develop a system of land admiralty, which while subverting no just rule or law of the business world, shall apply each and every such rule to an entirely new factor, the land carriage system. Good results will be found from adjustment and harmony, and through the application of old rules to new facts, rather than from an abandonment of old rules and principles of business.

INTER-STATE COMMERCE.

The question of the nature and extent of the power of Congress over inter-state commerce, and the powers of the several States of the Union with reference to shipments originating in the State and destined to a point without the State, and shipments coming from points without to points within the State, has been the occasion of great difference of opinion. The line of demarcation between State and Federal power has been exceedingly indefinite and uncertain. One method of interpretation gave to the State power not only to regulate purely domestic commerce but also that with other States, which originated or terminated in the State. Another method of interpretation gave to the States power to regulate only that which proved to be purely domestic. Again the power of the State was held to extend to the control and checking of discriminations against citizens and places in the State, even though the discriminations were made in the transactions of inter-state commerce. This latter view seemed to have the sanction and support of the Supreme Court of the State of Illinois in the case of the *People of the State of Illinois vs. the Wabash, St. Louis & Pacific Railway Company*, 104 Ill., 47, in which case that court said: "There is no doubt in regard to the right and power of Congress to regulate commerce among the States, but a law of the State which incidentally affects commerce among the States has never, so far as we are informed, been regarded as falling within the inhibition of the Federal Constitution."

In *Peik vs. the Chicago & Northwestern Railway Company*, 94 U. S., 164, the decision delivered by Chief Justice Waite, speaking of a State law, said: "As to the effect of the statute as a regulation of inter-state commerce, or such inter-state commerce as directly affects the people of Wisconsin, until Congress acts in reference to the relation of the company to inter-state commerce, it is certainly within the power of Wisconsin to regulate its fares so far as they are of domestic concern. With the people of Wisconsin this company has domestic relations. Incidentally these may reach beyond the State, but certainly until Congress undertakes to legislate for those who are without the State, Wisconsin may provide for those within, even though it may indirectly affect those without."

In *Chicago, Burlington & Quincy Railroad Co. v. Iowa*, 94 U. S., 155, the court said: "This road, like the warehouse in that case (*Munn vs. Illinois*), is situated within the limits of a single State. Its business is carried on there, and its regulation is a matter of domestic concern. It is employed in State as well as inter-state commerce, and *until Congress acts*, the State must be permitted to adopt such rules and regulations as may be necessary for the promotion of the general welfare of the people within its own jurisdiction, *even though in doing so those without may be indirectly affected.*"

On the other hand, in *Hall v. DeCuir*, 95 U. S., 465, and *Railroad Co. v. Hannan*, 95 U. S. 485, there seemed to be a different holding, and in one of these cases it was said: "Whatever may be the power of a State over commerce that is completely internal, it can no more prohibit or regulate that which is inter-state than that which is with foreign nations."

In *Wm. Kaiser v. Illinois Central Railroad Company*, Judge McCrary of the Circuit Court of the United States in an opinion delivered October 24, 1884, said: "Since no State law can have any extra territorial force, is it not clear that the attempt to enforce the statutes of each of the several States, in so far as the carriage within such State is concerned, would lead to disputes and conflicts which no State authority would be competent to adjust and determine? These considerations, I think, lead inevitably to a conclusion not only that such commerce is the subject *only* of national control and regulation, but that any attempt to devolve upon a single State the power to regulate in part would necessarily give to such State the right to discriminate against other States of the Union."

Previous to this the Supreme Court of Iowa in the case of *Carton & Co. v. Illinois Central Railroad Company*, 59 Iowa, 151, in reference to the claim made that the law under consideration did not apply to the contracts made for the transportation of freight into other States, said: "Section three of the act, so far as applicable to this case, is as follows: 'The tariff of rates established in the following schedule shall be considered the basis on which to compute the compensation for transporting freights, goods, merchandise or property over any kind of railroad within this State. * * * *."

Some of us think this language excludes contracts for the transportation of freight to points without the State, but as the plaintiffs claim that these were contracts made in Iowa for through shipments to Chicago, and that by tacking the law of Illinois to the law of Iowa, thus making it one continuous haul, the rate for the continuous haul being in excess of that authorized by the law of Iowa, such excess

may be recovered back. We think it is not necessary to put a construction upon the law of this State in this regard, but rest our decision upon another ground. * * * * * *.

If the law of Iowa, conceding that it contemplates the control or regulation of freight to other States, is in that particular void, as being an infraction of the Federal Constitution, it cannot be enforced, and the defendant was not bound to obey it, and could fix its own freight tariff, and the plaintiffs cannot recover for a violation of the statute, whatever other rights they may have. * * * * That the act of this State, assuming that its object and purpose was to control and regulate the shipments of freight to other States, is of the character last defined appears to us very clear, and we are not without authority upon this question, and from a source which so far as questions involving the construction of the Federal Constitution are involved, are binding upon this court and all other courts of the Union." The court had said that the Supreme Court of the United States "has always held that the power to enact laws upon subjects in their nature national and not merely local is exclusively with Congress."

In *Cooley v. Board of Wardens*, 12 Howard, 299, it was said: "Whatever subjects of this power are in their nature national, or admit one uniform system or plan of regulation, may justly be said to be of such a nature as to require exclusive legislation."

The court then cites the cases upon which it relies as holding such a law void. They are as follows:

Reading Railroad Company v. Pennsylvania, 15 Wallace, 232.

Passenger Laws, 7 Howard, 283.

Pennsylvania v. Wheeling Bridge Co., 18 Howard, 421.

Gibbons v. Ogden, 9 Wheat., 1.

Cooley v. Board of Wardens, 12 Howard, 299.

Gilman v. Philadelphia, 3 Wallace, 713.

Henderson v. Mayor of New York, 92 U. S., 272.

Crandall v. Nevada, 6 Wallace, 35.

Railroad Company v. Maryland, 21 Wallace, 456.

State v. Munn, 94 U. S., 113.

C., B. & Q. R. R. Co. v. Iowa, 94 U. S., 155.

Peik v. C. & N. W. Co., 94 U. S., 164.

Hall v. DeCuir, 95 U. S., 485.

R. R. Co. v. Hannen, 95 U. S., 465.

The court concludes as follows: "The plaintiffs claim to recover because the amount of freight money exacted by the defendant was in excess of the rate fixed by law in Iowa. The contract of shipment *was an entirety*. It cannot be severed and made to apply partly to the shipment in Iowa and partly to that in Illinois. It was the right of the defendant to disregard any laws which sought to regulate shipments to points without the State and make its own contracts. Having done so, the plaintiffs cannot recover under any State law, simply because it is void as being repugnant to the Federal Constitution."

A consideration of the language used by the Supreme Court of the United States in the Peik and Chicago, Burlington & Quincy cases led to a division of views on the extent of the powers of the State over shipments from inside out of, and from outside into the State, and on the 31st of March, 1884, a majority of the Commissioners, Messrs. Coffin and Anderson, in what is known as the "buggy case," ordered the Chicago & Northwestern Railway Company "to revise and alter its inter-State distance tariff, so far as it relates to freight shipped from points within this State to points without this State, and from points outside the State to points within the State, as to make it correspond to the Iowa local distance tariff." The Chicago & Northwestern Railway Company refused to obey this order, and denied the authority of the Commissioners to make the same, insisting that it was a plain attempt to regulate and control inter-State commerce. Under the law the case was certified to the courts to determine whether the order was reasonable and just. In September, 1885, Judge Bayless of the Polk county (Iowa) District Court decided that the Commissioners had no power to make the order, placing his decision entirely upon the authority of *Carton v. The Illinois Central Railway*, 59 Iowa, 151.

An appeal was taken to the Supreme Court, and on the second day of December, A. D. 1886, the Supreme Court affirmed the decision of the District Court, and held that the Commissioners had no authority to make the order, and that to do so was to attempt to interfere with inter-State commerce.

After reviewing the decision of the Supreme Court of the United States in the case of the *Wabash, St. Louis & Pacific Railway Com.*

pany v. The State of Illinois, where it says "that a statute of a State intended to regulate or tax, or to impose any other restriction upon the transmission of persons or property from one State to another is not within the class of legislation which the State may enact, and is void"—7 Supreme Court Reporter, 4—the court says: "The question being one of the construction of the constitution of the United States, the holding of that tribunal is binding on every other court in the land. The judgment of the Circuit Court is in accord with that holding. It is also in accord with the holding of this court in *Carton v. The Illinois Central Railway Company*, 59 Iowa, 149."

The opinion of the Commissioner that dissented in the above case was based upon the rulings of the Supreme Court of Iowa in the case of *Carton v. Illinois Central Railway Company*, and that of Judge McCrary in the case of *William Kaiser v. The Illinois Central Railway Company*, rendered October 24, 1883. It closes with the following: "If the Federal Courts regard it as incumbent upon them to follow the rulings of the Supreme Court of the State, it seems to me that a commission created by State authority is going beyond its powers when it attempts to do what the court says the State in its sovereign capacity cannot do."

On the 25th of October, 1886, the Supreme Court of the United States reversed the decision of the Supreme Court of Illinois heretofore cited, namely: *People of the State of Illinois vs. The Wabash, St. Louis & Pacific Railway Company*. Justice Miller delivered the opinion of the court, and is reported to have said: "When it is attempted to apply to transportation through an entire series of States a principle of this kind, and each one of the States or of half a dozen States shall attempt to establish its own rates of transportation, its own methods to prevent discrimination in rates or to permit it, the deleterious influence upon the freedom of commerce among the States, and upon the transportation of goods through those States cannot be overestimated. That this species of regulation is one which must be, if established at all, of a general and national character, and cannot be safely and wisely remitted to local rules and local regulations, we think is clear, from what has already been said. And if it be a regulation of inter-state commerce, as we think we have demonstrated it is, and as the Illinois court concedes it to be, it must be of that national character, and the regulation can only appropriately be by general rules and principles which demand that it should be done by the Congress of the United States, under the

commerce clause of the constitution. The judgment of the Supreme Court of Illinois, which was adverse to the railroad, is reversed, and the case is remanded to that court for further proceedings in conformity with this opinion."

Chief Justice Waite delivered a dissenting opinion, in which Associate Justices Bradley and Gray concurred, conceding "that Congress might, if it saw fit, regulate the matter under consideration, but not having done so it is held that the State does not lose its power to regulate the charges of its own railroads in its own territory, simply because the goods or persons transported have been brought from or are destined to a point beyond the State border."

It may now, we think, be regarded as settled by the highest authority binding upon all, that the powers of the State as to regulation and control are confined to strictly domestic commerce, and do not extend to shipments from the State to points outside, or to shipments from points outside the State to points within. That such shipments are to be regarded as an entirety, and cannot be divided so as to deal with the portion exclusively within the State. That discriminations made with reference to such shipments cannot be prevented, punished or restrained by the laws of the State. In this view of the situation, what the State may do becomes a subject of serious inquiry.

In speaking upon this subject, the Supreme Court of the United States, in the case of *Stone et al. v. Farmers Loan & Trust Co.*, 116 U. S., 307, Chief Justice Waite, delivering the opinion, said: "The line between the exclusive power of Congress and the general powers of the State in this particular is not everywhere distinctly marked, and it is always easier to determine when a case arises whether it falls on one side or the other, than to settle it in advance, so that it may be in all respects strictly accurate." Again, in the same case, speaking of the powers of the State, it is said: "So it (the State) may make all needful rules and regulations of a public character for the government of the company while operating its road in that jurisdiction. In this way it may certainly require the company to fence so much of its road as lies within the State; to stop its trains at railroad crossings; to slacken speed while running in a crowded thoroughfare; to post its tariffs and time-tables at proper places, and other things of a kindred character affecting the comfort, the convenience or the safety of those who are entitled to look to the State for protection against the wrongful or negligent conduct of others."

Scanning with care the several utterances of the Supreme Court

of the United States upon this subject, and reflecting that while the members of that tribunal, which is the sole interpreter of the constitution, differ as to the powers of the States in the absence of congressional legislation, yet they all agree that when the Congress of the United States does regulate, all State powers are gone with reference to inter-state commerce, and that neither direct nor indirect interference will be tolerated, it becomes a question whether, when a national method of regulation of commerce among the States has been adopted, the States are not left with what are known as purely police powers, outlined in the remarks of Chief Justice Waite, in *Stone vs. Farmers Insurance Co., supra.*

The relations of domestic and inter-state commerce are so close and complex that it may be found practically impossible to affect the one without affecting the other, and any regulation of domestic commerce purely so may so disturb the operations of inter-state commerce under a national method of regulation that a united court may hold such legislation invalid, because an encroachment upon the exclusive power of Congress. By a decision of a majority of the court these questions seem to be of an actual practical character. The situation calls for the immediate action of Congress, and what has been demanded by a few advanced thinkers for some years may now be said to be the almost universal demand of the people. That inequalities, discriminations and apparent injustice is found in the unregulated operations of inter-state commerce will not be disputed. The existence of unregulated inequality, discrimination and injustice constantly exasperates the public mind. It brings about conditions of public sentiment unfavorable to calm and dispassionate discussion. The declaimer and denouncer of such known evils gains a much readier hearing, and a much more sympathetic audience than can be gained by the cool thinker, who dispassionately seeks by slow methods to do exact and even justice. The existence of pools and combinations to maintain rates, the actual evidence of apparent unjust discriminations resulting therefrom, the belief in their illegality make the public, suffering from actual grievances and apparently unjust discriminations, unwilling to grant time to discuss the question whether or not such combinations are wholly hurtful. The belief, apparently justified by the facts, that non-competitive points are made to bear the burden of losses sustained at competitive points; that localities are made to suffer in the interest of more favored localities; that private interests are built up at the expense of the

general public; that throughout the whole complex and intricate machinery of trade operations the mischievous fingers of interested public carriers are being constantly thrust to the detriment of both shippers, producers and consumers is too firmly formed to be in the least degree shaken by discussion and further patient investigation of facts. Regulation and control at once is an imperative necessity, and cannot in our opinion be wisely postponed. Any method adopted will necessarily be tentative in character. Yet the evils existing are constantly present with the people, and a remedy must at once be found.

It is a matter to be regreted, but certainly to be anticipated, that the friends of regulation and control have been drawn into a somewhat angry discussion of the method of control. One party to the debate proposes to enact some general rules and leave their enforcement and illumination to the courts. The other party proposes to enact general rules, and entrust their enforcement primarily to a board or tribunal created for that purpose, but the legal remedies are all as applicable as though this tribunal were not in existence. And thus the friends of control have in certain regions been drawn into an angry and exciting controversy of the utility of the tribunal known usually as railroad commission. The inability under the constitution of the United States of the State boards to exercise any control over, or in any manner to regulate matters of inter-state commerce, connected with the fact that three-fourths of our transportation transactions are of an inter-state character, are skillfully arrayed to show the impotency of commissions. The argument fairly stated is that as the State commissions which had no power to regulate inter-state commerce had in no way alleviated the distress resulting from inter-state commerce wrongs or evils, therefore a board of commissioners with full and complete powers to act upon the grievances would be equally impotent. To state the proposition is to demonstrate its fallacy.

It must be admitted by any candid observer of railroad matters in the several States of the Union as well as in foreign countries, that commissions with power have not been entirely successful in the management and regulation of the relations of the public to the transportation companies. Much of the failure has come from an attempt to combine two impossible factors, namely, absolute equality and unrestricted competition. The whole question of regulation and control is a difficult one. The railroad is a comparatively new factor in public economy, and often in its operation seems to throw doubt over the

soundness of what had heretofore been supposed to be well established principles of trade and business. The railroad has produced equally marked and striking results in social and moral directions. The average man of to-day is unlike his fathers, and it must be admitted that these dissimilarities are largely traceable to the influence of the railroad upon society in general; so that it is undoubtedly true that one determined to criticise can always find proper subjects of criticism in the acts and the failures to act on the part of railroad commissioners. And yet thoroughly candid men with broad ideas and considerable knowledge of the subject and the difficulties, substantially agree that the regulation through a commission has been in the main the most satisfactory method.

The fact that the States of New Hampshire, Connecticut, Vermont, Maine, Ohio, Massachusetts, Illinois, Rhode Island, Michigan, Wisconsin, Minnesota, Missouri, California, Virginia, Iowa, South Carolina, Georgia, Kentucky, Alabama, New York, Kansas, Mississippi, Nebraska, Colorado, and the Territory of Dakota have all established railroad commissions for the regulation and control of railroads, coupled with the further fact that most of these commissions have been established within the last decade, may be cited as proving that the latest and best thought of the country has settled upon the commission as the best instrument of regulation.

It cannot well be urged that the legislatures of all these different and widely separated and variously conditioned free commonwealths had been dominated by any malign influence in the selection of a commission for the regulation of railways, nor could it be supposed that their choice is anything but the result of careful discussion and studious consideration of the evil and the proper method of its remedy.

Again, the evidence taken before the Senate Committee on Inter-State Commerce from advanced thinkers on the transportation question, from producers, consumers, shippers, farmers and merchants so largely settles upon a commission as a proper and necessary instrument of regulation, as to practically amount to unanimity of sentiment on the subject. It would seem to be unsafe to disregard the average unprejudiced judgment of so large and intelligent a body of men, upon a subject so long and carefully considered.

Our opinion is fixed that nine-tenths of all objection to the commission system comes from a consideration in the State of its inability to control inter-state commerce. Nothing so exasperates as an

evil without remedy, and the matter being conclusively determined that Congress alone has the power to regulate commerce between the States, we earnestly hope that immediate and efficient action may be taken by that body upon its re-assembling.

The following public utterances of Senator Cullom, of Illinois, give a resume of the subject in its present situation more clearly and distinctly than anything we have seen, and we commend it to the consideration of those interested in the subject:

"There is now no dispute as to the right of the States to regulate domestic commerce within their own borders. The line of demarcation between the powers of the States and of the general government in the regulation of commerce has been more clearly indicated than ever before in the recent decision of the United States Supreme Court at the October term in the case of the *Wabash, St. Louis & Pacific Railway vs. the People of the State of Illinois.* In that decision the court says that 'the distinction between commerce among the States and the other class of commerce between the citizens of a single State, and conducted within its limits exclusively, is one which has been fully recognized in this court, although it may not always be easy, where the lines of these classes approach each other, to distinguish the one and the other.'

"The failure of Congress to impose any regulations will now be a declaration that inter-state commerce shall be free from legislative restrictions, and the people will know who to hold responsible if no such restrictions are imposed. The pernicious practice known as stock-watering has done more to create and keep alive a popular feeling against the railroads than any other one cause. Of the existing indebtedness of the railroads of the United States perhaps $2,000,000,000, and possibly a much larger amount, represents 'watered stock.' This great abuse of the powers of corporations chartered by the States cannot be directly reached by national legislation, but I am satisfied that Congress might do much to remedy the evil by causing the financial operations of all inter-state roads to be thoroughly investigated by a national railroad commission, as the publicity that would attend such investigations would have a tendency to prevent such illegitimate transactions, and would awaken a public sentiment strong enough to secure the necessary State legislation.

"It may not be inappropriate in closing to say a few words about the cheering prospect for securing the enactment of national legislation upon this subject at the approaching session of Congress.

During the last session each house took action upon the subject. The Senate passed one bill and the House another. A conference was asked and granted, and these measures are now before a conference committee representing both branches, which will meet in Washington a week before Congress convenes to see if an agreement cannot be reached. I believe that the differences between the two houses should be and can be adjusted. After years of discussion as to the precise methods of regulation that should be adopted matters seem at last to be gradually coming to a focus, and I am quite hopeful that legislation will finally be secured at the coming session that will be of service in protecting the public against unjust discrimination on the part of all transportation companies engaged in inter-state commerce, in doing away with the system of secret special rates and all manner of personal favoritism, and in making railroad rates public and the same to all men alike for the like service.

"The questions at issue between the two houses of Congress will come up for consideration before the conference committee, and, as I am a member of that committee, I do not deem it proper on this occasion to refer to those questions, or to express my views as to either of the pending measures. I will say, however, that, although my name has been attached to one of those measures, I have never been a stickler for any pet measure of my own. Knowing the justice of the popular demand for some legislation on the subject, my chief anxiety has been to secure the enactment of some law that would make a beginning in placing some restrictions upon the conduct of the railroad corporations in their dealings with the public, whether all its provisions fully met my approval or not. I rejoice in the belief that the members of the conference committee soon to meet will come together with an earnest determination to secure the enactment of such a measure as will commend itself in its main features to their best judgment."

Mr. Coffin having devoted a great deal of time and attention to car couplers and automatic brakes, his views on them and some other matters here follow.

AUTOMATIC OR SAFETY COUPLERS.

Of the importance and absolute necessity of these for freight cars, we feel we cannot recede from the position taken in former reports. We are not, however, sure that the action taken by some of these States in making it the duty of the Railway Commissioners of these

States to select certain devices for coupling cars, is the shortest and best road to the desired end.

In quite an extended trip through some of these States, where the Commissioners have selected several kinds of drawbars which the railway companies may put upon their cars, a member of this board made it a special work to go into the yards at various places, and ask of the yard-masters and men under him how they liked the new drawbars. The answer invariably was: "We don't like them."

Then they would immediately qualify that answer this way: "If the companies would all agree upon one style of draw-bar and put that on, it would do, but where there are a dozen kinds, we get confused sometimes when we are in a hurry, and we d—n all these new fangled affairs, and wish there was nothing but the old link and pin."

There is a good deal to this. Michigan has selected some five which are lawful for the railways to put on. New York has chosen six, Massachusetts five. Now, if other States should select different ones, it must be apparent to the most casual observer that the trouble and danger instead of being lessened might be increased.

The conviction is forced home upon us that the only competent parties to choose the coupler for general and universal use are the railway companies themselves, the only needed legislation upon that point being such as will compel a choice within a reasonable time. It may not be out of place to mention here what seems to us some of the prominent hindrances in the minds of railway managers to a speedy decision of this coupler question. We think there are well grounded reasons in the minds of all practical railway men for the almost universal preference for a vertical, plain hook coupler, after the fashion somewhat of the Miller coupler now so common on passenger cars, but there has been a fear that such couplers would not afford the required slack in order to enable the engine to start the train and help it over sharp grades.

The experiments made last July at Burlington in the freight car brake tests opened the eyes of a great many railway men. To a great extent, the need of so much slack was shown to be a myth, and it is difficult to tell what those tests there made decided most—the true character of the coming safety draw-bar, or the best practical freight car brake.

This difficulty of slack eliminated from the draw-bar question, then another very serious one confronts the railway manager.

There are some half a dozen or more hook couplers that are so

nearly perfect and have so many points in common, no thinking man with the intelligence of the average railway manager, but fears if he decides upon any one, he is liable in buying and using it to buy a long, tedious and costly patent right suit, for no one of the owners of these half a dozen hook couplers that are so nearly alike will see his competitor putting his coupler into general use and his own left, but who would in all probability at once commence suit for infringement. Could the proprietors of these several hook couplers pool their issues and combine their interest and unite good points of all in one, there is but little doubt that the railway companies would at once adopt the consolidated draw-bar.

We are not uttering these thoughts at random. These conclusions are the result of quite extensive interviews with a large number of prominent railway men, as well as with coupler men.

"Whenever these coupler men agree among themselves where their couplers are so nearly alike and combine, we are ready to adopt some one of these hook couplers as a standard one, but we are not going to buy a lawsuit of any one of these inventors if we know ourselves," is the expression often heard from the lips of railway managers. Thus we are inclined to the opinion that the safety coupler men themselves are to-day standing in the way of a speedy adoption of the very thing they, the railway companies and the public, want.

Our attention has been called to the following law passed by the Legislature of the State of New York, (Section 4, Chapter 39, of the laws of 1884), which we think more nearly meets the wants of the situation than anything in the way of legislation that we have seen:

"After July 1, 1886, no couplers shall be placed upon any new freight car to be built or purchased for use, in whole or in part, upon any steam railroad in this State, unless the same can be coupled and uncoupled automatically without the necessity of having a person guide the link, lift the pin by hand, or go between the cars. The corporation, person or persons operating said railroad, and violating the provisions of this section, shall be liable to a penalty of not exceeding one hundred dollars for each offense."

AUTOMATIC OR POWER BRAKES FOR FREIGHT CARS.

Since our last report there has been a long step taken toward a much needed and universally desired improvement in the equipment of freight cars. We refer to the remarkable tests of freight car brakes inaugurated and carried through most successfully by the

National Master Car Builders Association, at Burlington, this State, last July. That series of tests marks a period of time in the railway history of this nation second in importance to no other. It was in fact a new departure in railway practice, something entirely novel in this country, but at the same time of the highest importance. As an indicator of the times it showed very clearly that railway companies are keenly alive to public sentiment. They have seen that the public sentiment of this civilization was about to demand something better for brakemen than the common hand brake worked by men on top of freight cars.

They saw that public sentiment would eventually crystalize into laws compelling the use of some automatic or power brake, free from the dangers and exposure inseperably connected with those now in use, and it was of the utmost importance for them to know from actual and exhaustive tests which one of the several brakes pushed forward for favorable recognition was the best for all practical purposes. To us it does seem that the responsibility resting upon the committee of master car builders who have charge of the tests and who are to report on the same, is one of the most weighty that falls to the lot of man to discharge. The report of the committee must, of course, influence more or less every railway management in the United States in deciding what brake shall be used on its cars. It should also influence future legislation as it may be had in reference to safety appliances to cars. It should be well understood that the large expenditure of time and money to carry on these tests was not designed to be any mere child's play. It meant business through and through, no matter who went down or who went up. The interests at stake reached too far and too wide to allow of any swaying of judgment by any mere individual's interest in any particular brake. The final report of that committee after the concluding tests next spring will be looked forward to by every railway company and by train men, as well as by shippers with intense interest. It is to be sincerely hoped that that report will give no uncertain or double sound. It was chosen, and all this enormous expense has been incurred to let railway managers know and to inform legislators what is *the* best brake, and what should be adopted. If not for this end, then surely it was indeed "child's play." Any action taken by any of the State legislatures in reference to an automatic or power brake after the report of that committee, could with reason be based on that report, and no railway man could complain. Any unnecessary

delay of action by the law making power after such report, would be open to censure by train men and the public; hence, the heavy responsibility attaching to that forthcoming report.

Yet this is the only correct way to reach the desired results. Too great commendation cannot be given to the master car builders who inaugurated; to the committee who had charge of, or the railway company that furnished the facilities for carrying through these important tests. As said above, a very important mile post is set up in the history of railway progress in this land.

Before leaving these points, we would respectfully ask of railway managers, master car builders and of inventors and owners of safety and automatic drawbars. Why not inaugurate a crucial test of automatic couplers, conducted by a competent committee, on something of the same plan and as exhaustive as that of the freight car brakes? Let this be done, and all agree to abide by the report of the committee. We see no other way to reach the desired end, unless it be the one suggested on another page in this report, viz.: By several of the vertical hook couplers combining and pooling their interests. Something should be done soon. The people will not allow legislatures to stand idly by and see the citizens of the State mangled and killed so unnecessarily as they now are by the use of coupling devices that have not been improved in the history of railway work in this nation.

THE RELATIONS OF RAILWAYS TO THE TERRITORY THEY WERE BUILT TO SERVE.

Perhaps we can in no better way illustrate the points we wish to make under this head than to compare a railway company to a farmer, and the territory from which it expects to draw its business and consequently its revenues, to a farm.

The higher the state of cultivation the farm is kept in, the greater will be the return. To constantly crop without returning to the soil some equivalent for that taken away, as was the practice in small grain raising in the early settlement of the west, was suicidal, as many of the pioneer farmers found out to their sorrow. Good farming not only will retain all the original fertility of the virgin soil, but will add to it, and the older the farm the more fertile and greater the income. Take now the railway lines traversing our State. Each has certain general defined territory to serve, and the general prosperity of that territory will be to that railway what the fertility of

the soil of the farm is to its owner. Suppose on the farm there are from one-fourth to one-half of its area utterly unproductive from the fact of low marshy sloughs; the whole has to be fenced, taxes have to be paid on every acre, but no revenue is had from the wet part. The farmer would be better off if his farm were made just so much smaller by the number of acres in that unproductive slough, but he holds on to the land, thinking that by and by when he gets able, he will tile drain that part of farm, and when drained he thinks, and rightly too, that which is now an eyesore to him will be the most productive part of the farm. Sometimes farmers who have these wet farms will run in debt for some adjoining drier land and build roadways to it, rather than incur the expense of properly draining the land they now have, and near by.

Now, applying this, there are along the lines of some of the railroads in this State a great deal of this unproductive land. The railroad is built; it incurs all the expense of running its trains; all its fixed charges have to be borne, but along its line are thousands on thousands of acres of these wet, unproductive lands that only need tile draining to make the best lands in its territory. Were these lands drained and brought into proper cultivation, it would add a very large per cent to the business of the road, with but a moiety of additional expense, and hence greatly increase its net earnings. Should any one of these main trunk lines see a good territory off one side, it will not hesitate to build ten or fifty miles of branch lines to secure the business of this adjacent territory, while at the same time there may be in the aggregate more acres of as would be valuable land lying right along side of its track, or within easy distance, if properly drained. We do not say that the railway should drain these lands for their owners, but we would suggest as it does appear to us, that there is so much of a partnership interest in the reclaiming of these wet lands that a mere nominal rate on drain tile to be used on its line, or a premium offered for acres reclaimed as an encouragement to farmers to drain these lands, would be not only good policy but a paying investment. We are very glad to say that as far as we have had opportunity to bring this matter personally to the attention of railway managers, a very favorable response has been given, and we hope for an early announcement from railway companies to this end.

Continuing the illustration, it is now well understood by the more advanced farmers and stock breeders that to get the best returns

from the domestic animals of the farm, they should be kept up in high condition. A dairy animal in order to give the best returns must not only be kept the most comfortable possible, but at the same time be most abundantly fed. In other words, every animal on the farm, in order to give the highest returns, must be kept in a constantly thriving condition. Here in Iowa it is now well understood that in order to make farming profitable, not only must there be attention given to stock raising on the farm, but those animals must be in the best possible condition at all times and constantly thriving. The farmer that shelters his cattle in winter under the lee side of a barbed wire fence, and compels them to seek food from the storm-swept corn stalks and old straw stacks, is the man whose voice is heard the loudest while sitting on dry-goods boxes in the towns, telling that farming don't pay in Iowa, and that corporations are oppressing the people.

Applying this, all the territory any railway may have, good though it may be, lying along its line, would be utterly worthless for revenue to it, unless it had settlers. The more advanced and the more numerous and prosperous those settlers, the more could they patronize the railway. Any system of rates that takes an undue share of the farmers profits from his year's work must in the end impoverish the man, and make him not only an unprofitable customer of the road, but an enemy as well. If, for example, a railway company takes from a producer in western Iowa $80.00 for hauling a car of grain to Chicago because it may have the power to so do, when fifty to seventy-five per cent of that sum would more fairly divide the profits between producer and carrier, such a company might be well compared to the farmer who shelters his cattle under a barbed wire fence and feeds his dairy cows on straw.

We are not saying that $80.00 is too much, or that $40 or $60 per car is enough. We are using these figures for illustration. There is no smoke unless there be some fire. There is a great deal of *general* complaint because railways do charge from $60 to $80 from western Iowa, when it is understood that cars from points still further west are taken right by their doors to some eastern point for considerably less. It is a difficult matter to convince the average farmer that has toiled the whole year and has as a result two cars of corn as a surplus which he can spare, that it is on the principle of "live and let live" that he must give one of these cars of corn, which may represent the profit of a years' work, to the transportation companies

and commission men to get the other sold in Chicago. Take a young farmer on the Missouri bottoms for instance. His means are limited so that he is obliged to begin his life as a renter. He raises say 3,000 bushels of corn. One thousand bushels of this he must give to the landlord for rent, and under present prices and rates he must substantially give one thousand bushels of the balance to the carrier to take the remaining one thousand to market. We confess we know of no process of reasoning by which that man can be satisfactorily convinced that this state of affairs is just. He and all like him feel that he is giving to the transportation companies the lions' share of the fruits of his toil. Such a man feels that he gives to others the kernel, while he must be satisfied with the husks.

If there is reasonable ground for these complaints, the result must be disastrous to all parties interested, and in the end the farmer becomes discouraged, the farm neglected and unimproved, the railroads losers, business and general stagnation rules. As these carloads of farm products go, as a rule, across the State line, and so become inter-state commerce, we as Commissioners, under the late rulings of the United States courts and under the continuous ruling of our Supreme Court, however much we may differ from them, we are utterly powerless and so is the legislature of the State. The only thing left for us to do is to make the showing we do, and to suggest to railway managers if it is not an unwise thing to do to thus kill the goose that lays the golden egg? This comparison and illustration with its application may at first blush seem too severe, but we submit this: Is there not too much reason for it? Can railway companies afford to allow, when in their power to prevent it, any community along their lines to become either impoverished, or even stationary in its reach after prosperity? So intimately and inseparably bound together is the interest of the producer and the carrier, that they never can be antagonistic and prosper for any length of time.

For some two years or more past, the farm interest of this State has been greatly depressed. We as a State were turning our attention very rapidly and largely to dairying and stock raising.

The advent of bogus butter cut the value of dairy stock right in two by the middle. The prices of farms were depressed at the very least 25 per cent. The prices of all other neat cattle and hogs fell off in about the same ratio. Everybody was discouraged. Still, under all these discouraging circumstances railway stocks and securities not only held their own, but enhanced in value, and to-day at this

writing it is decided by those who have it in charge to increase the rate from Chicago to tide water five cents a hundred on grain. While it is true this last is being done by lines outside of our State, yet we here in Iowa, as far as we are the raisers of that grain, have to pay this additional charge. This additional five cents is so much off the price here. The present condition of the agricultural class in this State is somewhat abnormal. Owing to the recent unprecedented drouth, some portions of the State have none or very little corn, not enough for home consumption. In other parts where timely rains saved this crop, they have a large surplus. In these places and in parts of Nebraska corn is very low. In the portions of the State where the crop was short farmers want to buy from the west part of the State or in Nebraska, but they complain that they can get no rates from the railways that will justify them in buying. They say the railway companies charge them as much for a car of corn from the western part of the State or from Nebraska, as is charged from those places to Chicago, or so nearly so, as to create in their minds a feeling anything but pleasant toward the transportation companies.

The point we wish to make is this: There can never be a permanent peace and good will between the transportation companies and the people they serve, only as rates are made to sympathize in some proper degree with the circumstances and conditions of the people. The objection raised against this by railway managers is that if they reduce rates in times of depression, they never can raise them in times of prosperity; that the people will never consent to higher when they have lower rates. This objection we do not consider well taken. In one and a very important sense too, the people and the stockholders are partners in the ownership of the road. In a measure the railway belongs to the public. That public allows the other partners—the stock owners—to run the road and take their pay for what work they do and for what they have invested from the profits of the business. In many instances it is a question who have given the more toward the creation of a road, the public or the stockholders. There is no good reason why these partners should not have an equitable share in the profits and conveniences of the road. The public is willing to take its part of the profit in the facilities the road was designed to give; the stockholders take theirs in the dividends. We have yet to learn of a community that was unwilling to allow a fair per cent on the money actually invested. There have been poor investments both by the public and individuals,

and in such case both the public and individuals generally suffer alike. But on the main trunk lines in this State the causes would in our judgment be rare where a rate that would be in sympathy with the depressed times as they often come, would not pay a fair per cent to stockholders on the investment. If some boards of directors have allowed themselves, as is openly charged in the public prints and by public speakers, to dilute with water their stock as a thin disguise to cover up from the eyes of the other partners—the public—the amount of profits they were making, now find they are reaping difficult harvest from such sowing, the directors and not the people are the ones at fault.

As said by the Hon. Charles Francis Adams before the Senate Investigating Committee—Senator Cullom, Chairman: "I do not for a moment deny that many railroads have been over-capitalized; it is equally clear to me that they will have soon or late to pay the penalty for it."

In this connection we are ready to admit that often, where there is a rate made that comes nearly if not quite up to the line of extortion, the fault may lie back beyond the managers of the road, and in some cases back of the directors themselves. The real trouble has been pointed out in a former report. It is this absenteeism of ownership of railway stocks. Men far from us who know but little of our situation, or, if knowing, may not have much in sympathy with us, provided they get their dividends; men foreign from us and our interests control the election of directors, and these directors, obeying the wish of those who elected them, control managers and lay down rules for their guidance.

While we are willing to make this excuse for railway managers, we would at the same time respectfully ask if the history of railway combinations, or what is commonly called pools in this country, does not go a long way toward destroying public confidence in the integrity of railway management. It would be a very desirable thing if the general public understood more fully the real intent, the true nature and meaning of a railway pool and their effects upon trade and commerce. Competition and equality have already been sufficiently discussed in preceding pages of this report.

The "pool" was primarily for the purpose of counteracting the disastrous effects of competition run wild. William K. Ackerman, ex-President of the Illinois Central Railroad, states, on page 601 of the Cullom report: "I do not know that any better explanation can

be given of the word 'pool' than that it is simply an effort to maintain rates and to distribute the business between two or more lines." On page 1204 of the same report, Charles Francis Adams, ex-State Railway Commissioner of Massachusets, and now President of the Union Pacific Railway Company, says: "Pooling, as I regard it, is a mere makeshift; it is an attempt on the part of railways to hold in check a natural law which would result in the survivalship of the fittest." Further down the same page, Mr. Adams uses this language in reference to this same matter: "It is to prevent that law of the fittest working with the force with which it would naturally work, and it was the dread of being wiped out of existence by that law which caused railroads to have recourse to what is known as pooling, which is merely an agreement to establish and maintain rates, and to divide the business as nearly as possible as it would naturally flow. Pooling is a makeshift and cannot last. It is an attempt to set aside by agreement the natural law of the survival of the fittest."

The general impression outside of railway circles is that pooling is a plan by which an unreasonable rate can be maintained at common points. By the admission of railway men themselves, this is a failure, because railroad men do not keep faith with each other.

The same authority above last quoted says, on page 1205 of the same report: "The pooling system, as represented through Col. Fink's organization, has broken down, at any rate for the time being. The pooling system depends upon confidence among railroad men that they will maintain faith with each other and observe their agreements. Unfortunately there has been no time in the history of the railroads of this country when among railroad managers the want of faith and confidence in each other was so great as to-day."

Again on page 1206 Mr. Adams says: "The effect of pooling has been to equalize and steady rates. It has never been able to hold the rates up."

When asked by Senator Cullom what remedy he would recommend for the deplorable state of affairs among railroads, caused by this continued breaking of agreements among railroad managers, and often saying that "nothing has saved the railroad companies from bankruptcy before this but the fact that Bessemer had discovered the steel process," replied: "I don't know. That is indeed a conundrum. I have not seen the gentlemen responsible for the so-called trunk lines for several months. When I did see them last they were assembled in Mr. Fink's office. It struck me as somewhat of a funereal gathering. Those composing it were apparently at their wits ends; they evidently felt, one and all, that something had got to be done, yet no one knew what to do. Everything had been tried and everything had failed. Mr. Fink's great and costly organization was all in ruins, and no one felt any faith in any new experiments, yet if events were allowed to take their course unchecked, the result was inevitable. They all reminded me of men in a boat in the swift water above the rapids of Niagara. They were looking at each other in blank dismay and asking 'what next,' and no one could tell what next."

If ever there were a word picture of more abject weakness and pitiable helplessness made, and made too, of those who have been and are still acknowledged to be among the brainiest men of the nation, we have failed to see it. We will drop the curtain upon this humiliating exposure by one of their own number, after introducing one more scene. Mr. Adams testifies that one of the main reasons why these presidents and general managers of our railways do not stand up to their agreements with each other, and so often break their plighted faith, is because they cannot control their inferior officers—their freight agents, and that in order to secure business to their respective roads they will secretly cut the rate agreed upon by the pool, or agree to give drawbacks in some way or another. The living of the agent depends upon his success in securing business for his road. If he goes out to work for this, and adheres firmly to the agreements made by his superior officer with presidents of other roads, and gets but little or no business, he is soon called into the general office and told that his services are not wanted any longer. Mr. Adams then gives this picture on page 1211 of the same report: "Some time ago Mr. Fink was one day asked for what purpose he had called a meeting of the presidents of the trunk lines. He replied that he had called them together for the purpose of inviting them to resign their offices and put the general freight agents in their places. The freight agents he said really controlled the companies, and they ought to be in their proper position. He was entirely right," continued Mr. Adams.

Here is portrayed in the most masterly manner the futility of all efforts to control traffic and rates by what is known as pooling devices as now managed. Presidents and managers of roads have found it utterly impossible under the complications in which their

freight agents involve them, to keep their agreements with each other, and they are thus forced into the attitude before the public of men whose word cannot be trusted. Confidence thus destroyed, is it any wonder that the inequalities—discrimination, real or apparent—and the burdens imposed upon the people are laid at the doors of these same presidents and managers? That the reasons given by them for such and such rates, of this and that discrimination are not the real ones, but mere excuses for crowding on all the rate that the traffic will possibly bear and still exist even only for a short time?

If it is thus so freely and publicly admitted by railway officials that any combinations, agreements or pools thus far tried have utterly failed to protect railway property from the trickery and dishonesty of railway managers, and that the general public is also a great sufferer thereby, what more is there to try other than some national law which can reach all inter-state commerce?

A wise combination or pool (if that word can be used without giving a wrong impression in this connection) by which railroad properties and the general public interest could at the same time be conserved when formed, should have the sanction and the strength of a national law, so as to hold men to the contracts they make, or when broken, visited with a penalty commensurate with the vast public interests concerned. Competition must be preserved and allowed to have the beneficial effects natural to it. It never can be, as the history of railroad combinations in the nation for the last twenty years has proven, unless it has the strength of law to enforce and control it. If allowed to go on unchecked, the result will be that in a few years, as Mr. Adams has abundantly shown, the law of the survival of the fittest will have allowed the greater corporations to swallow up the lesser and weaker ones, and we shall have a very few enormous monopolies controlling the entire carrying trade of this nation. We see on every hand the tendency is rapidly leading to concentration and consolidation. Unless by national as well as by State laws some strength is given to these combinations and agreements, by which they can be enforced so as to allow small roads to live, and act as checks to the grasping greed of the greater corporations, we must in a short time be at the mercy of these enlarged and powerful monopolies. We confess that the outlook is not at all promising. It is a time calling for the most calm and deliberate thought and wise statesmanship. May the overruling of Infinite

Wisdom work out for the general public that good which man's wisdom has failed to accomplish.

SUNDAY TRAINS.

The position of the Board upon this matter is well understood from former reports. It is for the people now to say whether the command in regard to the Sabbath shall be respected or not.

HAND-CARS ON PUBLIC AND PRIVATE ROAD CROSSINGS.

There have been complaints arising from the fact of section men leaving hand cars on the highways at crossings and at private road crossings. The proper officers of the several roads have been seen relative to these complaints, and strict orders have been given to abate the nuisance, and we trust there will be no further grounds for them. Should, however, any trouble arise from this cause to any one, a report of the same to this office would receive prompt attention and be referred to the proper authority and remedy.

FLEXIBILITY OF RATES.

We use the word "flexibility" in reference to rates of freight carriage. The term is chosen advisedly. Underlying all that is said and written upon the subject of rebates, discrimination and special rates by those outside of railroad interests, and in one sense antagonistic to them, is a commendable desire for fair and equal treatment by railroads of all its patrons, but the trouble is there is a misapprehension on the part of many as to the true meaning and intent of these terms. The general idea is that everything especially in its class shall be carried the same distance for the same price, no matter what the conditions might otherwise be. Hence legislation is asked fixing rates and with severe penalties attached for violation. To our minds this is an impossibility, and at the same time the very thing the people themselves do not want. There is scarcely a community in our State where there are not diverse and varied enterprises that must have different treatment from railways, in order to live, and the best good of these communities demand their continued existence. Indeed, the great agricultural interest of the State, that on which our prosperity depends, demands and receives at the hand of transportation companies discriminating and special rates.

There are a thousand and one industries and enterprises among us which go to add to our general prosperity, which could not have

come into existence or been sustained at all only by special rates given them by carriers. These special rates injure no one else or any other industry; they are a help to the men engaged in them, to the railways and to the people at large. In our opinion the time will come when the people will see that the true rule by which to treat railways will be to give them the widest and freest liberty to adapt their rates to the ever varying circumstances of the growing and constantly changing conditions of the people; that all the special rates made in accordance with the necessities of the cases demanding them be as public as their time cards, and whenever this broad liberty is prostituted to the favoring of places and persons as against others, such abuse or complaint of some shall be subject to the investigation of a competent commission, having the general supervision of the railways.

PETER A. DEY,
JAMES W. McDILL,
LORENZO S. COFFIN,
Commissioners.

Attest:

E. G. MORGAN, *Secretary.*

COMPILATION

OF

RAILROAD RETURNS.

TABLE I.

CAPITAL STOCK.

RAILROADS.	Miles.	Paid in.	Per mile.	Common.	Preferred.	Amount held in Iowa.	No. of stockholders.	No. of stockholders in Iowa.
Burlington, Cedar Rapids & Northern	$ 979.27	$ 7,235,000.00	$ 7,388.15	$ 7,235,000.00	$	$ 6,000.00	404	10
Central Iowa	498.02	10,043,400.00	20,166.54	8,080,800.00	1,962,600.00	36,900.00	1,018	12
Chicago, Burlington & Quincy	3,702.77	76,386,025.00	15,828.35	76,386,025.00	.....	.....	10,000	.....
Chicago, Burlington & Kansas City	180.99	8,000,000.00	44,201.33	8,000,000.00	.....	.....	.....	.....
Kansas City, St. Jo & Council Bluffs	320.00	5,798,656.71	18,120.80	5,798,656.71	.....	500.00	7	5
St. Louis, Keokuk & Northwestern	184.87	3,420,000.00	19,382.26	2,070,000.00	1,350,000.00	68,775.00	5,732	75
Chicago, Iowa & Dakota	26.50	300,000.00	15,000.00	200,000.00	100,000.00	30,878.00	117	102
Chicago, Milwaukee & St. Paul	4,920.68	52,445,161.00	10,658.00	30,904,261.00	21,540,900.00	120,000.00	15	13
Chicago & Northwestern	3,948.71	74,930,320.53	18,975.90	52,604,865.97	22,325,454.56	28,800.00	2,446	2
Chicago, Rock Island & Pacific	1,120.20	41,960,000.00	37,457.59	41,960,000.00	.....	539,300.00	3,087	22
Keokuk & Des Moines	162.20	4,125,000.00	25,383.00	2,600,400.00	1,524,600.00	177,700.00	3,122	21
Chicago, St. Paul, Minneapolis & Omaha	1,262.71	34,050,126.66	26,965.91	21,406,405.00	12,643,721.66	5,800.00	228	4
Crooked Creek	8.50	71,500.00	8,411.76	71,500.00	.....	.....	1,220	.....
Des Moines & Fort Dodge	137.83	5,041,280.00	36,576.07	4,283,000.00	758,280.00	28,600.00	5	2
Dubuque & Dakota	63.20	570,000.00	9,019.00	160,000.00	410,000.00	.....	350	.....
Humeston & Shenandoah	112.53	4,026,000.00	35,778.07	4,026,000.00	.....	569,600.00	22	18
Illinois Central	.....	.....	.....	.....	.....	2,013,000.00	6	3
Cedar Falls & Minnesota	75.58	1,586,500.00	20,991.00	1,586,500.00	.....	.....	.....	.....
Dubuque & Sioux City	142.89	4,999,950.62	35,038.19	4,999,950.62	.....	23,000.00	94	1
Iowa Falls & Sioux City	183.69	4,625,000.00	25,042.19	4,625,000.00	.....	30,200.00	419	11
Iowa Northern	5.93	90,000.00	15,000.00	90,000.00	.....	91,600.00	670	9
Minneapolis & St. Louis	368.80	9,768,500.00	26,487.25	5,768,500.00	4,000,000.00	90,000.00	6	6
Ottumwa & Kirkville	3.33	150,000.00	45,004.50	150,000.00	.....	14,400.00	442	34
Prairie du Chien & McGregor	2.00	100,000.00	50,000.00	100,000.00	.....	400.00	6	4
Sioux City & Pacific	107.42	2,068,400.00	19,255.26	1,899,400.00	169,000.00	.....	5	.....
Wabash, St. Louis & Pacific	3,488.30	52,626,800.00	24,585.07	28,404,400.00	24,222,400.00	2,600.00	73	5
Wisconsin, Iowa & Nebraska	114.60	2,292,000.00	20,000.00	2,292,000.00	.....	.....	.....	.....
Minnesota & Northwestern	129.40	3,235,000.00	25,000.00	1,941,000.00	1,294,000.00	18,450.00	333	2
Missouri, Iowa & Nebraska	131.00	2,486,096.00	19,000.00	2,486,096.00	.....	.....	.....	.....
NARROW GAUGE ROADS.								
Burlington & Northwestern	38.77	156,900.00	4,047.20	156,900.00	.....	156,900.00	229	219
Burlington & Western	70.70	856,800.00	12,118.81	856,800.00	.....	856,800.00	6	6
Des Moines, Osceola & Southern	111.11	461,100.00	4,153.15	461,100.00	.....	305,600.00	37	32
Ft. Madison & Northwestern	45.00	315,100.00	7,000.00	315,100.00	.....	206,500.00	86	66
St. Louis, Des Moines & Northern	42.36	722,750.00	17,062.06	387,750.00	335,000.00	193,875.00	7	6
Cedar Rapids & Marion Street Railway	11.00	66,700.00	5,558.33	66,700.00	.....	66,700.00	17	17
Total	22,700.86	415,010,066.52	18,281.68	322,374,110.30	92,635,956.22	5,682,878.00	30,209	707

TABLE II.

DEBT.

RAILROADS.	Miles.	Funded debt.	Unfunded debt.	Total debt.	Debt per mile.	Debt representing road in Iowa.	Stock and debt.	Stock and debt per mile.	Interest paid during year on account of road in Iowa.
Burlington, Cedar Rapids & Northern	979.27	$ 14,630,000.00	$ 276,297.66	$ 14,906,297.66	$ 15,221.84	$ 12,557,104.69	$ 22,141,297.66	$ 22,610.00	$ 623,756.39
Central Iowa	498.02	9,195,142.65	577,293.05	9,772,435.70	19,622.46	8,163,935.70	19,815,835.70	39,789.00	223,435.00
Chicago, Burlington & Quincy	3,702.77	73,157,007.86	.....	73,157,007.86	15,159.24	17,278,550.00	149,543,032.86	30,987.59	858,158.50
Chicago, Burlington & Kansas City	180.99	.....	973,613.49	973,613.49	5,379.37	417,761.87	8,973,613.49	49,580.79	.....
Kansas City, St. Jo & Council Bluffs	320.00	5,714,174.51	.....	5,714,174.51	17,856.79	1,028,551.41	11,512,831.22	35,977.59	71,983.80
St. Louis, Keokuk & Northwestern	184.87	3,180,000.00	442,804.69	3,622,804.69	20,531.07	553,855.91	7,042,804.69	39,913.88	.....
Chicago, Iowa & Dakota	26.50	397,500.00	15,000.00	412,500.00	15,277.77	412,500.00	712,500.00	26,388.88	.....
Chicago, Milwaukee & St. Paul	4,920.68	103,271,000.00	.....	103,271,000.00	20,987.00	29,630,064.00	155,716,161.00	31,645.00	1,761,520.36
Chicago & Northwestern	3,948.71	90,511,500.00	3,848,105.45	94,359,605.45	23,896.31	26,582,733.16	169,289,925.98	42,872.21	1,571,366.82
Chicago, Rock Island & Pacific	1,120.20	21,460,000.00	.....	21,460,000.00	19,157.29	14,530,804.46	63,420,000.00	56,614.89	842,326.37
Keokuk & Des Moines	162.20	2,750,000.00	.....	2,750,000.00	16,923.00	2,750,000.00	6,875,000.00	42,307.00	137,500.00
Chicago, St. Paul, Minneapolis & Omaha	1,262.71	22,620,092.14	.....	22,620,092.14	17,914.00	1,334,585.44	56,670,218.80	44,879.91	78,924.86
Crooked Creek	8.50	.....	.....	.....	.....	.....	71,500.00	8,411.76	.....
Des Moines & Fort Dodge	137.83	3,140,333.33	.....	3,140,333.33	22,784.16	3,140,333.33	8,181,613.33	59,360.23	59,172.80
Dubuque & Dakota	63.20	630,000.00	154,405.89	784,405.89	12,411.00	784,405.89	1,354,405.89	21,431.00	45,470.00
Humeston & Shenandoah	112.53	2,684,000.00	.....	2,684,000.00	23,852.06	2,684,000.00	6,710,000.00	59,630.10	.....
Illinois Central	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cedar Falls & Minnesota	75.58	1,407,000.00	.....	1,407,000.00	18,616.00	1,407,000.00	2,393,500.00	39,507.00	98,190.00
Dubuque & Sioux City	142.89	881,000.00	.....	881,000.00	6,173.79	881,000.00	5,880,950.62	41,211.08	55,770.00
Iowa Falls & Sioux City	183.69	2,800,000.00	138,053.34	2,938,053.34	15,994.63	2,938,053.34	7,563,053.34	41,036.82	196,000.00
Iowa Northern	5.93	50,000.00	.....	50,000.00	8,333.33	50,000.00	140,000.00	23,333.33	3,000.00
Minneapolis & St. Louis	368.80	7,318,000.00	1,754,719.16	9,072,719.16	24,600.65	3,434,250.74	18,841,219.16	51,087.90	232,163.17
Ottumwa & Kirkville	3.33	97,000.00	48,988.11	145,988.11	43,800.80	145,988.11	295,988.11	88,805.31	5,220.00
Prairie du Chien & McGregor	2.00	.....	.....	.....	.....	.....	100,000.00	50,000.00	.....
Sioux City & Pacific	107.42	3,256,320 00	2,123,124.80	5,379,444.80	50,078.61	4,029,826.13	7,447,844.80	69,333.87	27,983.62
Wabash, St. Louis & Pacific	3,488.30	80,762,009.37	4,556,868.13	85,318,877.50	24,458.58	3,361,593.25	137,945,677.50	39,548.00	10,306.51
Wisconsin, Iowa & Nebraska	114.60	2,292,000 00	.....	2,292,000.00	20,000 00	2,292,000.00	4,584,000.00	40,000.00	.....
Clarinda & St. Louis	21.50	264,000.00	.....	264,000.00	12,279.07	141,209.30	264,000.00	12,279 07	.....
Council Bluffs & St. Louis	145.00	2,350,000.00	.....	2,350,000.00	16,319.00	.....	2,350,000.00	16,319.00	.....
Minnesota & Northwestern	129.40	2,588,000.00	.....	2,588,000.00	20,000.00	404,000.00	5,823,000.00	45,000.00	20,200.00
Missouri, Iowa & Nebraska	131.00	.....	.....	.....	.....	.....	2,486,096.00	19,000.00	.....
NARROW GAUGE ROADS.									
Burlington & Northwestern	38.77	220,000.00	65,863.08	285,863.08	7,373.00	285,863.08	442,763.08	11,420.25	531.25
Burlington & Western	70.70	571,200.00	92,960.82	664,160.82	9,394.09	664,160.82	1,520,960.82	21,512.90	519.12
Des Moines, Osceola & Southern	111.11	810,000.00	.....	810,000.00	7,297.29	810,000.00	1,271,100.00	11,451.35	.....
Ft. Madison & Northwestern	45.00	150,000.00	78,363.55	228,363.55	4,185.85	228,363.55	543,463.55	11,185.85	.....
St. Louis, Des Moines & Northern	42.36	303,000.00	81,810 00	384,810.00	9,084.27	384,810.00	1,107,560.00	26,146.36	.....
Cedar Rapids & Marion Street Railway	11.00	25,000.00	23,275.58	48,275.58	4,022.96	48,275.58	114,975.58	9,581.29	2,932.35
Total	22,867.36	459,485,279.86	15,251,546.80	474,736,826.66	20,760.45	143,355,579.76	889,746,893.18	38,909.03	6,926,430.92

TABLE III.

COMPARATIVE TABLE OF CAPITAL STOCK FOR THE YEARS ENDING JUNE 30, 1878, 1880, 1882, 1883, 1884, 1885 AND 1886.

RAILROADS.	1878.	1880.	1882.	1883.	1884.	1885.	1886.
Burlington, Cedar Rapids & Northern	$ 5,500,000.00	$ 5,500,000.00	$ 5,500,000.00	$ 5,500,000.00	$ 6,705,000.00	$ 6,705,000.00	$ 7,235,000 00
Central Iowa	5,071,055.00	150,000.00	5,820,000.00	7,718,500.00	10,026,400.00	10,026,800.00	10,043,400.00
Chicago, Burlington & Quincy	27,729,916.51	52,203,676.51	63,256,096.51	69,650,246.51	71,942,246 51	76,452,626.51	76,386,625 00
Chicago, Burlington & Kansas City	1,793,700.00	1,793,000.00	.....	8,000,000.00	8,000,000 00	8,000,000.00	8,000,000.00
Kansas City, St. Jo & Council Bluffs	2,789,413.66	2,796,356.71	5,735,656.71	5,735,656.71	5,756,656,71	5,777,656.71	5,798,656.71
St. Louis, Keokuk & Northwestern	.....	.....	3,420,000.00	3,420,000.00	3,420,000 00	3,420,000.00	3,420,000.00
Chicago, Iowa & Dakota	.....	.....	.....	.....	.....	300,000.00	300,000.00
Chicago, Milwaukee & St. Paul	38,524,448.50	36,499,934 00	35,509,744.00	44 445,244.00	47,445,244.00	47,445,244.00	52,445,161.00
Chicago & Northwestern	49,293,040.82	49,465,200.53	73,312,150.53	74,750,120.53	76,222,720.53	74,920,320.53	74,930,320.53
Chicago, Rock Island & Pacific	29,435,200.00	46,085,000.00	41,960,000.00	41,960,000.00	41,960,000.00	41,960,000.00	41,960,000.00
Keokuk & Des Moines	.....	.....	4,125,000.00	4,125,000.00	4,125,000.00	4,125,000.00	4,125,000.00
Chicago, St. Paul, Minneapolis & Omaha	2,800,000 00	9,200,000.00	29,333,166.66	29,332,926.64	30,593,626.65	34,050,126.66	34,050,126.66
Crooked Creek	71,500.00	71,500.00	71,500.00	71,500.00	71,500.00	71,500.00	71,500.00
Des Moines & Fort Dodge	4,000,000.00	1,843,100.00	5,041,280.00	5,041,280.00	5,041,280.00	5,041,280.00	5,041,280.00
Dubuque & Dakota	.....	565,000.00	588,600.00	569,300.00	569,500 00	569,500.00	570,000.00
Humeston & Shenandoah	.....	.....	.....	4,026,000.00	4,026,000.00	4,026,000.00	4,026,000.00
Illinois Central	.....	.....	.....	.....	.....	.....	.....
Cedar Falls & Minnesota	1,586,500.00	1,586,500.00	1,586,500.00	1,586,500.00	1,586,500.00	1,586,500.00	1,586,500.00
Dubuque & Sioux City	4,999,950.62	5,000,000.00	5,000,194.45	4,999,950.63	4,999,950.63	4,999,950.62	4,999,950 62
Iowa Falls & Sioux City	4,625,000.00	4,625,000.00	4,625,000.00	4,625,000.00	4,625,000.00	4,625,000.00	4,625,000.00
Iowa Northern	.....	.....	.....	.....	90,000.00	90,000.00	90,000.00
Minneapolis & St. Louis	.....	2,120,200.00	9,588,700.00	9,752,000.00	9,754,100.00	9,765,600.00	9,768,500.00
Ottumwa & Kirkville	.....	.....	.....	150,000.00	150,000.00	150,000.00	150,000.00
Prairie du Chien & McGregor	.....	.....	.....	100,000.00	100,000.00	100,000.00	100,000.00
Sioux City & Pacific	2,068,400.00	2,068,400.00	2,068,400.00	2,068,400.00	2,068,400.00	2,068,400.00	2,068,400.00
Wabash, St. Louis & Pacific	1,460,975.00	42,448,700.00	49,959,700.00	50,346,000.00	50,406,700.00	52,626,800.00	52,626,800.00
Wisconsin, Iowa & Nebraska	.....	.....	.....	.....	.....	.....	2,292,000.00
Minnesota & Northwestern	.....	.....	.....	.....	.....	.....	3,235,000.00
Missouri, Iowa & Nebraska	.....	.....	.....	.....	.....	.....	2,486,096.00
NARROW GAUGE ROADS.							
Burlington & Northwestern	135,442.43	139,986.46	143,316.41	143,141.41	143,191.41	156,900.00	156,900.00
Burlington & Western	.....	.....	.....	.....	.....	856,800.00	856,800.00
Des Moines, Osceola & Southern	.....	.....	.....	.....	.....	.....	461,100.00
Ft. Madison & Northwestern	.....	.....	.....	.....	.....	.....	315,100.00
St. Louis, Des Moines & Northern	.....	.....	.....	722,750.00	722,750.00	722,750.00	722,750.00
Cedar Rapids & Marion Street Railway	.....	.....	60,000.00	60,000.00	60,000.00	60,000.00	66,700.00
Total	183,488,642.54	264,442,954.21	345,402,005.27	378,899,516.43	390,611,766.44	400,699,755.03	415,010,066.52

TABLE IV.

COMPARATIVE TABLE OF DEBT FOR THE YEARS ENDING JUNE 30TH, 1878, 1880, 1882, 1883, 1884, 1885 AND 1886.

RAILROADS.	1878.	1880.	1882.	1883.	1884.	1885.	1886.	RATE OF INTEREST ON INDEBTEDNESS.
Burlington, Cedar Rapids & Northern	$ 6,797,382.10	$ 7,274,413.54	$ 9,314,617.07	$ 10,678,921.59	$ 11,344,483.00	$ 14,860,358.62	$ 14,906,297,66	5, 6, 7
Central Iowa	4,905,644.99	3,806,200.00	5,739,000.00	7,044,000,00	8,577,000.00	8,863,788.05	9,772,435,70	6, 7
Chicago, Burlington & Quincy	26,634,825.00	29,073,625.00	59,860,750.00	62,519,550.00	71,360,690.86	71,148,007.86	73,157,007.86	4, 5, 6, 7, 8
Chicago, Burlington & Kansas City	3,688,000.00	3,697,653.00	4,593,305.77	473,321.08	440,525.48	834,613.49	973,613.49	6
Kansas City, St. Jo & Council Bluffs	7,509,128.72	7,489,474.51	5,777,174.51	5,756,174.51	5,756,174.51	5,735,174.51	5,714,174.51	6, 7
St. Louis, Keokuk & Northwestern	.....	.....	3,398,393.87	3,438,848.25	3,569,374.57	3,552,804.69	3,622,804.69	6
Chicago, Iowa & Dakota	.....	.....	.....	.....	.....	327,000.00	412,500.00	6
Chicago, Milwaukee & St. Paul	36,048,383.99	49,960,021.12	85,236,846.60	91,795,720.29	96,618,889.63	100,054,000.00	103,271,000.00	5, 6, 7, 7 3-10, 8
Chicago & Northwestern	40,033,145.41	47,274,617.11	74,867,691.96	87,513,324.65	88,956,117.73	94,796,775.83	94,359,605.45	5, 6, 7, 8
Chicago, Rock Island & Pacific	18,093,274.98	17,750,000.00	17,500,000.00	17,500,000.00	17,500,000.00	20,500,000.00	21,460,000.00	5, 6, 7
Keokuk & Des Moines	.....	.....	2,750,000.00	2,750,000.00	2,750,000.00	2,750,000.00	2,750,000.00	5
Chicago, St. Paul, Minneapolis & Omaha	2,866,500.00	5,695,428.17	19,546,675.00	20,265,487.50	22,176,970.00	22,339,970.00	22,620,092.14	6, 7, 8, 10
Crooked Creek	.....	20,000.00	24,098.18	24,096.16	7,772.70	2,342.10	.....	
Des Moines & Fort Dodge	2,178,000.00	2,210,750.00	2,438,800.00	3,148,000.00	3,196,100.00	3,164,000.00	3,140,333.33	6
Dubuque & Dakota	.....	593,588.50	630,000.00	630,000.00	702,380.63	740,287.51	784,405.89	6
Humeston & Shenandoah	.....	.....	.....	2,684,000.00	2,684,000.00	2,684,000.00	2,684,000.00	7
Illinois Central	.....	.....	.....	.....	.....	.....	.....	
Cedar Falls & Minnesota	1,506,500.00	1,478,000.00	1,587,000.00	1,587,000.00	1,377,000.00	1,417,000.00	1,407,000.00	6, 7
Dubuque & Sioux City	882,000.00	882,000.00	872,000.00	870,000.00	881,000.00	881,000.00	881,000.00	5, 7
Iowa Falls & Sioux City	2,952,294.56	3,090,697.82	3,091,874.82	3,089,363.34	2,941,985.84	2,936,388.34	2,938,053 34	7
Iowa Northern	.....	.....	.....	.....	60,221.62	50,000.00	50,000.00	6
Minneapolis & St. Louis	.....	2,900,318.49	7,541,501.75	8,822,343.21	8,538,371.00	8,538,371.00	9,072,719.16	6, 7
Ottumwa & Kirkville	.....	.....	.....	143,591.98	97,000.00	125,655.47	145,988.11	6
Sioux City & Pacific	4,405,679.77	3,586,077.65	5,643,107.21	5,887,917.45	5,999,832.82	5,321,892.35	5,379,444.80	6
Wabash, St. Louis & Pacific	1,800,000.00	41,539,561.73	75,080,328.62	78,860,260.19	84,077,944.37	84,252,159.27	85,318,877.50	7
Wisconsin, Iowa & Nebraska	.....	.....	.....	.....	.....	.....	2,292,000.00	5
Clarinda & St. Louis	.....	.....	.....	.....	.....	.....	264,000.00	6
Council Bluffs & St. Louis	.....	.....	.....	.....	.....	.....	2,350,000.00	7
Minnesota & Northwestern	.....	.....	.....	.....	.....	.....	2,588,000.00	5
NARROW GAUGE ROADS.								
Burlington & Northwestern	60,000.00	220,000.00	226,700.00	232,000.00	220,000.00	230,364.80	285,863.08	7, 8
Burlington & Western	.....	.....	.....	.....	.....	574,599.97	664,160.82	7
Des Moines, Osceola & Southern	.....	.....	.....	.....	.....	.....	810,000.00	
Ft. Madison & Northwestern	.....	.....	.....	.....	.....	.....	228,363.55	
St. Louis, Des Moines & Northern	.....	.....	.....	303,000.00	349,186.00	366,630.00	384,810.00	6
Cedar Rapids & Marion Street Railway	.....	.....	.....	.....	31,112.89	33,979.45	48,275.58	6
Total	160,360,759.52	228,551,426.04	385,719,964.46	416,037,922.20	440,214,133.65	457,081,163.31	474,736,826.66	

TABLE V.

COST.

RAILROADS.	Miles.	Road.	Road per mile.	Equipment.	Equipment per mile.	Total for road and equipment.	Total per mile.	Proportion for Iowa.
Burlington, Cedar Rapids & Northern	979.27	$ 19,455,675.65	$ 19,867.52	$ 3,395,958.63	$ 3,467.84	$ 22,851,634.28	$ 23,335 37	$ 19,250,280.12
Central Iowa	498.02	18,644,362.87	37,436.27	775,062.12	1,511.86	19,419,364.99	38,993.00	15,848,070.88
Chicago, Burlington & Quincy	3,702.77	123,706,842.34	33,409.27	20,123,099.62	5,434.60	143,829,941.96	38,843.87	30,842,469.48
Chicago, Burlington & Kansas City	180.99	8,786,224.86	48,545.36	162,036.08	736.19	8,948,260.94	49,440.62	3,855,997.97
Kansas City, St. Jo & Council Bluffs	320.00	11,150,916.62	34,846.61	1,406,897.50	4,396.55	12,557,814.12	39,243.16	2,260,406.54
St. Louis, Keokuk & Northwestern	184.87	6,699,589.90	37,968.76	449,226.98	2.429.96	7,148,816.88	40,514.69	1,446,290.75
Chicago, Iowa & Dakota	26.50	316,671.89	11,728.59	25,040.00	963.08	341,711.89	12,656 00	341,711.89
Chicago, Milwaukee & St. Paul	4,920.68	.....	.....	.....	.....	156,395,061.92	31,783.22	44,872,187.65
Chicago & Northwestern	3,948.71	140,043,050.95	35,465.52	23,858,350.35	6,042.19	163,901,901.30	41,507.71	46,174,006.75
Chicago, Rock Island & Pacific	1,120.20	52,657,125,81	47,006.89	7,816,676.66	5,650.33	60,473,802.47	53,984.82	40,947,485.97
Keokuk & Des Moines	162.20	.....	.....	.....	.....	6,875,000.00	42,438.27	6,875,000.00
Chicago, St. Paul, Minneapolis & Omaha	1,262.71	.....	.....	.....	.....	52,665,593.30	41,708.31	3,108,937.43
Crooked Creek	8.50	59,815.00	7,037.06	12,400.00	1,458.22	72,215 00	8,496.00	72,215.00
Des Moines & Fort Dodge	137.83	.....	.....	.....	.....	8,519,473.81	61,811.32	8,519,473.81
Dubuque & Dakota	63.20	1,229,745.39	19,458.00	39,321.85	622.18	1,269,067.24	20,080.00	1,269,067.24
Humeston & Shenandoah	112.53	.....	.....	.....	.....	6,714,485.87	59,670.00	6,714,485.87
Illinois Central	.....	.....	.....	.....	.....	.....	.....	.....
Cedar Falls & Minnesota	75.58	3,173,500.00	41,988.62	.....	.....	3,173,500.00	41,988.62	3,173,500.00
Dubuque & Sioux City	142.89	5,621,112.71	39,391.00	.....	.....	5,621,112.71	39,391.00	5,621,112.71
Iowa Falls & Sioux City	183.69	7,585,000.00	41,292.40	.....	.....	7,585,000.00	41,292.40	7,585,000.00
Iowa Northern	5.93	148,250.00	25,000.00	.....	.....	148,250.00	25,000.00	148,250.00
Minneapolis & St. Louis	368.80	16,179,383.06	43,870.34	2,052,835.14	5,566.26	18,232,218.20	49,436.60	6,901,349.41
Ottumwa & Kirkville	3.33	366,736.19	110,031.86	11,353.07	3,405.92	378,089.26	113,437.78	378,089.26
Prairie du Chien & McGregor	2.00	100,000.00	50,000.00	.....	.....	100,000.00	50,000.00	12,500.00
Sioux City & Pacific	107.42	.....	.....	.....	.....	5,524,889.07	51,432.59	4,138,780.71
Wabash, St. Louis & Pacific	3,488.30	119,338,705.92	34,211.13	.....	.....	119,338,705.92	34,211.13	7,504,346.48
Wisconsin, Iowa & Nebraska	114.60	1,992,961.24	17,390.59	172,843.06	1,508.22	2,165,804.30	18,898.81	2,165,804.30
Minnesota & Northwestern	129.40	4,922,508.52	38,158.98	543,514.57	4,986.37	5,466,023.09	42,372.27	855,919.86
NARROW GUAGE ROADS.								
Burlington & Northwestern	38.77	337,591.33	8,707.75	63,752.43	1,218.97	401,343.76	10,326.12	401,343.76
Burlington & Western	70.70	1,342,547.85	18,989.26	92,571.26	1,309.35	1,435,119.11	20,298.61	1,435,119.11
Des Moines, Osceola & Southern	111.11	1,134,100.00	10,217.13	137,000.00	1,234.22	1,271,100.00	11,451.35	1,271,100.00
Ft. Madison & Northwestern	45.00	.....	.....	.....	.....	543,463.55	12,076.97	543,463.55
St. Louis, Des Moines & Northern	42.36	1,025,750.00	24,215.06	.....	.....	1,025,750.00	24,215.06	1,025,750 00
Cedar Rapids & Marion Street Railway	11.00	95,945.09	7,995.42	25,080.91	2,090.07	121,026.00	10,085.50	121,026.00
Total	21,569.86	546,114,053.19	25,318.43	61,163,520.23	2,840.23	844,515,450.94	39,152.56	275,680,542.50

TABLE VI.

EARNINGS.

RAILROADS.	PASSENGER DEPARTMENT.					FREIGHT DEPARTMENT.		Miscellaneous earnings.	Total earnings.	Proportion for Iowa.	Earnings per mile of road operated.
	Passenger.	Express, etc.	Mails.	Total.	Per train mile.	Fr'ght.	Per train mile.				
Burlington, Cedar Rapids & Northern	$ 671,888.71	$ 54,758.75	$ 65,921.29	$ 792,568.75	.8193	$ 2,148,459.59	1.2524	$ 60,088.09	$ 3,001,116.43	$ 2,759,345.92	$3,029.41
Central Iowa	235,444.44	15,392.11	30,724.83	281,561.38	.7916	1,038,060.66	1.118	18,891.93	1,338,513.97	1,144,468.03	2,618.40
Chicago, Burlington & Quincy	1,366,833.19	129,009.68	222,213.68	1,718,056.55	.....	5,393,819.56	.....	92,087.53	7,203,963.64	7,203,963.64	7,871.52
Chicago, Burlington & Kansas City	67,919.90	8,863.19	15,048.03	91,831.12	.....	217,743.97	.....	373.54	309,948.63	166,752 36	1,406.52
Kansas City, St. Jo & Council Bluffs	517,832.46	25,082.64	41,359.57	584,774.07	.988	1,247,132.77	2.30	72,425.75	1,904,332.59	207,291.32	5,725.41
St. Louis, Keokuk & Northwestern	169,751.81	19,123.33	26,962.46	215,837.60	.....	340,911.19	.....	6,916.28	563,665.07	82,041.39	3,011.57
Chicago, Iowa & Dakota	5,151.00	705.56	795.29	6,651.85	.3309	19,680.90	.9791	.....	26,332.75	26,332.75	975 29
Chicago, Milwaukee & St. Paul	5,672,628.17	648,558.21	679,895.60	7,001,081.98	1.12	16,938,249.10	1.76	615,398.49	24,554,729.57	5,460,410.26	4,966.63
Chicago & Northwestern	5,664,354.62	375,431.55	481,748.89	6,521,534.46	1.0855	17,599,698.17	1.5757	279,135.83	24,400,368.46	6,961,217.54	6,186.13
Chicago, Rock Island & Pacific	2,955,165.75	316,847.44	192,502.32	3,464,515.51	1.37	7,757,652.03	1.42	1,125,405.74	12,347,573.28	7,408,543.96	8,112 02
Chicago, St. P., Minneapolis & Omaha	1,323,144.76	126,999.23	98,997.51	1,549,141.50	0.983	4,434,644.89	1.168	914,965.65	6,898,752.04	397,270.42	4,507.21
Crooked Creek	532.05	.....	395.88	927.93	.10	9,768.81	1.04	.....	10,696.74	10,696.74	1,258.44
Des Moines & Fort Dodge	90,672.44	5,451.31	7,592.93	103,716.68	.65	259,062.80	1.77	3,595.58	366,375.06	366,375.06	2,538.66
Dubuque & Dakota	11,198.41	455.57	4,090.52	15,744.50	.23	50,446.06	.843	1,310.30	67,500.86	67,500.86	1,046.00
Humeston & Shenandoah	27,806.71	5,683.21	5,758.77	39,248.69	.56	133,769.53	1.82	3,034.05	176,052.27	176,052.27	1,537.57
Illinois Central	468,634.77	27,801.24	41,317.30	537,753.31	1.01	1,145,379.84	1.34	18,661.34	1,701,794.49	1,701,794.49	4,185.20
Iowa Northern	2,430.56	.....	.....	2,430.56	0.143	11,482.52	.818	.....	13,913.08	13,913.08	2,346.22
Minneapolis & St. Louis	288,498.29	31,368.17	28,530.66	348,397.12	.866	1,212,990.55	1 558	82,955.86	1,644,343.53	301,955.24	4,352.91
Ottumwa & Kirkville	3,330.16	68.25	.....	3,398.41	.....	13,933.20	.....	33,018.41	50,350.02	50,350.02	15,105.00
Prairie du Chien & McGregor	.....	.....	.....	.....	.....	65,087.65	.....	.....	65,087.65	8,135.96	32,543.82
Sioux City & Pacific	202,424.63	11,829.38	13,994.05	228,248.06	2.0626	264,486.25	2.9919	75,316.43	568,050.78	425,535.71	4,586.98
Wabash, St. Louis & Pacific	2,950,255.19	492,395.03	334,696.36	3,777,346.58	.94	8,968,227.75	1.40	199,710.86	12,945,285.19	489,288.26	5,416.73
Wisconsin, Iowa & Nebraska	68,113.71	4,233.91	5,262.78	77,610.40	.627	168,184.99	1.588	615.22	246,410.61	246,410.61	2,150.14
*Clarinda & St. Louis	647.68	69.33	.....	717.01	.1182	1,225.36	.2050	.....	1,942.37	1,647.30	92.50
†Council Bluffs & St. Louis	28,179.64	4,439.16	6,139.30	38,758.10	1.152	83,546.69	1.324	.....	122,304.79	29,061.51	843.48
Minnesota & Northwestern	.....	.....	.....	.....	.....	.....	.....	7,011.48	7,011.48	7,011.48	350.57
Missouri, Iowa & Nebraska	45,369.44	10,448.43	7,342.12	63,159.99	.772	183,355.37	.....	43,074.54	289,589.90	113,643.58	1,881.79
NARROW GAUGE ROADS.											
Burlington & Northwestern	9,427.26	811.10	2,274 24	12,512.60	.566	27,909.91	1.264	.....	40,422.51	40,422.51	772.89
Burlington & Western	11,726.31	1,775.60	2,984.94	16,483.85	.243	35,727.80	.289	160.00	52,371.65	52,371.65	498.52
Des Moines, Osceola & Southern	19,666.47	1,129.87	4,139.32	24,935.66	.....	51,466.82	.....	431.03	76,833.51	75,000.00	692.19
Ft. Madison & Northwestern	4,141 61	413.50	.....	4,555.11	.....	10,745.54	.....	77.00	15,377.65	15,377.65	341.72
St. Louis, Des Moines & Northern	13,532.91	474.82	1,710.81	15,718.54	.639	30,096.81	1.214	787.01	46,602.36	46,602.36	1,081.57
Cedar Rapids & Marion Street Railway	35,466.25	.....	856.36	36,322.61	.....	.....	.....	.....	36,322.61	36,322.61	3,026.88
Total	22,932,168.70	2,319,618.97	2,323,752.81	27,575,540.48	1.0729	69,862,947.12	1.56	3,655,447.94	101,093,935.54	36,093,106.54	5,314.63

*For 2½ months. †For 4 months.

TABLE VII.

EXPENSES.

RAILROADS.	Miles operated.	Maintenance of way.	Motive power and cars.	Conducting transportation.	General expenses.	Total.	Per mile of road.	Per train mile.	Proportion for Iowa.	Taxes paid in Iowa.	Rent of track.
Burlington, Cedar Rapids & North.	990.66	$ 667,554.65	$ 278,018.48	$ 879,774.69	$ 281,834.15	$ 2,107,181.37	$ 2,026.10	.7481	$ 1,934,220.75	$ 95,909.39	$ 16,022.50
Central Iowa	503.98	257,817.39	130,317.42	408,791.43	237,928.50	1,034,854.74	2,053.36	.8057	856,680.13	45,149.70	7,185.47
Chicago, Burlington & Quincy	903.49	1,177,780.62	708,349.26	1,793,761.30	624,101.15	4,303,992.33	4,763.72	.91	4,303,992.33	138,168.88	154,272.98
Chicago, Burlington & Kan. City.	220.10	105,232.18	27,031.99	109,563.44	31,438.02	273,265.63	1,241.55	.781	144,975.79	3,842.15	12,000.00
Kansas City, St. Jo & Council B..	320.00	351,256.22	147,075.99	586,723.95	160,297.47	1,245,353.63	3,891.73	1.09	227,082.44	6,013.87	.....
St. Louis, Keokuk & Northwest'n	184.87	173,699.39	50,301.97	197,081.87	40,460.99	461,544.22	2,496.58	1.033	129,822.16	2,600.70	4,674.60
Chicago, Iowa & Dakota	26.50	5,726.83	969.15	8,837.91	5,564.35	21,098.24	781.42	1.0496	21,098.24	166.07	.....
Chicago, Milwaukee & St. Paul	4,920.68	2,993,325.58	2,381,685.02	7,372,607.83	2,200,772.89	14,948,391.32	3,037.87	.94	3,586,623.63	162,363.38	.....
Chicago & Northwestern	3,899.24	2,953,400.63	2,247,909.19	7,237,733.86	1,459,232.05	13,898,275.73	3,564.35	.8088	3,965,059.83	164,967.59	.....
Chicago, Rock Island & Pacific	1,383.40	1,442,120.24	1,028,553.80	3,436,217.87	1,217,897.78	7,124,789.69	5,150.20	.89	4,274,873.81	175,899.10	466,779.94
Chicago, St. Paul, Minn. & Omaha	1,329.89	937,753.86	526,809.47	1,735,332.53	519,021.03	3,718,916.89	2,796.33	.692	201,177.22	11,657.57	82,242.44
Crooked Creek	8.50	4,955.40	272.70	4,012.25	3,601.95	12,842.30	1,510.86	1.37	12,842.30	184.95	.....
Des Moines & Fort Dodge	142.90	60,143.11	43,170.12	108,404.47	54,095.72	265,813.42	1,860.13	.87	265,813.42	14,560.18	2,700.00
Dubuque & Dakota	63.20	26,744.32	2,793.39	21,051.12	9,184.09	59,772.92	940.80	.46	59,772.92	4,031.68	510.44
Humeston & Shenandoah	112.53	40,863.47	13,633.91	56,413.47	19,481.43	130,392.28	1,158.76	.90	130,392.28	8,404.75	8,550.96
Illinois Central	402.16	338,548.69	136,779.28	487,481.20	190,444.96	1,153,254.13	2,867.65	.84	1,153,254.13	66,192.63	659,479.21
Iowa Northern	5.93	1,288.54	1,343.32	3,348.15	1,954.55	7,934.56	1,338.04	.466	7,934.56	256.21	.....
Minneapolis & St. Louis	358.70	259,903.22	181,291.69	457,187.76	162,365.71	1,060,748.38	2,957.20	.8981	313,262.14	13,737.18	20,081.24
Ottumwa & Kirkville	3.33	2,524.82	1,025.00	6,649.33	1,688.42	11,887.57	3,566.63	1.016	11,887.57	1,378.97	6,000.00
Prairie du Chien & McGregor	2.00	17,745.08	.....	19,381.52	9,665.70	46,792.30	23,396.15	.....	5,849.04	169.90	.....
Sioux City & Pacific	107.42	31,904.57	39,117.47	121,016.11	40,491.04	232,529.19	2,164.67	1.1682	174,191.24	13,003.15	.....
Wabash, St. Louis & Pacific	2,353.40	2,182,547.16	1,665,307.41	4,688,769.09	1,683,071.60	10,219,695.26	4,332.52	.98	519,781.78	16,804.09	552,124.75
Wisconsin, Iowa & Nebraska	114.60	60,168.85	17,525.58	79,623.77	33,745.26	191,063.46	1,620.10	.868	191,063.46	5,400.00	3,000.00
*Clarinda & St. Louis	21.00	745.42	30.12	1,949.70	143.36	2,868.60	136.57	.4731	2,510.03	.....	.....
†Council Bluffs & St. Louis	145.00	23,621.91	16,748.77	50,121.62	5,735.48	96,227.78	663.64	.9948	44,774.79	.....	.....
Missouri, Iowa & Nebraska	131.00	129,979.40	52,005.19	90,075.64	26,731.05	298,791.28	2,280.85	1.36	137,742.78	2,065.66	3,115.20
NARROW GAUGE ROADS.											
Burlington & Northwestern	52.30	13,566.96	3,686.01	11,746.91	6,515.31	35,515.19	679.06	1.61	35,515.19	2,474.27	4,161.00
Burlington & Western	104.57	14,078.52	5,456.41	27,214.17	8,111.52	54,860.62	524.63	.4386	54,860.62	2,888.57	.....
Des Moines, Osceola & Southern	111.11	28,393.65	23,278.08	22,481.79	8,320.56	82,474.08	743.11	.8133	82,474.08	2,604.21	.....
Ft. Madison & Northwestern	45.00	4,023.83	2,179.49	5,891.75	3,762.44	15,857.51	352.39	.....	15,857.51	20.50	.....
St. Louis, Des Moines & Northern.	42.36	11,019.16	4,003.88	17,561.79	14,029.22	46,614.05	1,100.42	.944	46,614.05	1,413.17	.....
Cedar Rapids & Marion Street R'y.	12.00	3,754.86	1,190.01	11,064.27	3,545.74	19,554.88	1,629.57	.1778	19,554.88	560.57	.....
Total	19,021.82	14,322,188.53	9,737,859.57	30,057,871.96	9,065,233.49	63,183,153.55	3,321.61	.896	22,931,555.10	962,229.04	2,002,900.73

*For 2½ months. †For 4 months.

TABLE VIII.

SUBDIVISION OF EXPENSES IN OPERATING ROADS.

RAILROADS.	Repairs of roadbed and track.	Renewal of rails.	Renewal of ties.	Repairs of bridges, culverts, etc.	Repairs of road crossings, etc.	Repairs of buildings.	Repairs of locomotives.	Repairs of passenger cars.	Repairs of freight cars.	Fuel for locomotives.
Burlington, Cedar Rapids & Northern	$ 360,340.41	$ 71,009.16	$ 83,994.14	$ 83,202.39	$ 9,345.02	$ 59,663.53	$ 146,810.76	$ 33,695.42	$ 97,512.39	$ 165,907.40
Central Iowa	144,178.55	20,155.20	39,547.84	28,239.24	5,151.61	20,544.95	63,727.25	16,085.04	50,595.13	85,784.46
Chicago, Burlington & Quincy	607,316.91	101,583.42	130,305.17	217,189.16	29,161.51	92,224.48	336,345.02	172,004.24	200,000.00	430,328.71
Chicago, Burlington & Kan. City.	77,480.10	.....	.....	23,734.82	1,449.64	2,567.62	16,857.08	4,174.91	6,000.00	.....
Kansas City, St. Jo & Council B.	179,148.31	47,594.84	38,836.42	47,760.48	9,724.80	28,191.37	60,907.69	25,850.49	60,317.81	63,175.18
St. Louis, Keokuk & Northwestern	137,788.07	.....	.....	28,377.21	1,184.44	6,349.67	15,450.08	14,851.89	20,000.00	.....
Chicago, Iowa & Dakota	4,646.61	.....	.....	200.00	308.04	572.18	840.26	97.77	30.62	1,634.30
Chicago, Milwaukee & St. Paul	1,052,549.00	872,845.52	641,798.17	182,207.94	87,033.02	158,891.93	386,397.91	446,491.88	948,795.23	1,853,143.56
Chicago & Northwestern	1,689,718.99	191,527.66	322,424.50	262,688.83	148,605.72	338,434.93	900,123.49	440,425.99	907,359.71	1,562,327.28
Chicago, Rock Island & Pacific	762,635.91	39,610.59	228,484.30	185,492.93	50,332.82	175,563.69	378,165.14	155,850.47	494,538.19	625,446.65
Chicago, St. Paul, Minn. & Omaha	525,510.56	68,765.49	157,222.11	72,242.28	36,885.96	77,127.46	214,481.73	91,777.95	220,549.79	476,640.85
Crooked Creek	2,119.95	1,418.20	506.70	868.55	25.00	17.00	241.20	.....	31.50	768.85
Des Moines & Fort Dodge	43,924.25	1,093.20	4,385.77	3,628.41	996.20	6,115.28	22,925.14	5,645.37	14,599.61	21,114.36
Dubuque & Dakota	22,949.53	.....	.....	2,885.13	249.75	659.91	1,375.66	274.72	1,143.01	5,095.60
Humeston & Shenandoah	35,448.47	.....	360.00	2,727.86	601.66	1,725.48	6,432.74	2,185.36	5,015.81	12,958.85
Illinois Central	180,332.37	86,469.51	31,146.99	27,435.63	1,841.94	11,322.25	60,623.44	27,246.46	48,909.38	111,770.00
Iowa Northern	1,122.40	166.14	.....	.....	.....	.....	* 1,343.32	.....	.....	1,255.04
Minneapolis & St. Louis	140,761.53	13,988.07	56,002.44	14,690.15	8,140.60	26,320.43	72,010.64	17,287.22	91,993.83	87,992.01
Ottumwa & Kirkville	700.00	1,596.28	.....	228.54	.....	.....	375.00	600.00	50.00	.....
Prairie du Chien & McGregor	17,745.08	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sioux City & Pacific	26,030.12	.....	8,359.59	1,469.88	225.51	8,486.98	13,357.36	.....	25,759.61	32,041.81
Wabash, St. Louis & Pacific	1,127,092.71	172,060.61	375,494.12	312,786.53	74,293.15	120,820.04	638,167.26	346,557.34	680,582.81	728,804.47
Wisconsin, Iowa & Nebraska	51,113.68	.....	.....	4,366.22	285.87	4,403.08	7,369.92	1,833.01	8,322.65	14,083.22
Clarinda & St. Louis	484.22	.....	.....	245.15	16.05	.....	30.12	.....	.....	350.00
Council Bluffs & St. Louis	14,432.34	.....	1,067.50	7,697.88	353.69	70.50	10,574.77	513.66	5,630.34	11,689.68
Missouri, Iowa & Nebraska	119,275.37	.....	.....	8,846.47	1,857.56	1,654.36	17,546.56	5,353.74	27,450.53	.....
NARROW GAUGE ROADS.										
Burlington & Northwestern	11,863.46	.....	.....	907.61	13.09	782.80	1,933.88	.....	1,752.13	2,160.88
Burlington & Western	12,168.26	.....	.....	1,243.81	64.96	601.49	3,033.88	.....	2,422.53	5,551.52
Des Moines, Osceola & Southern	28,393.65	.....	.....	.....	.....	.....	1,606.20	3,928.01	17,743.87	5,595.99
Ft. Madison & Northwestern	3,591.52	.....	.....	381.19	35.25	15.87	838.12	73.36	1,268.01	1,236.29
St. Louis, Des Moines & Northern	7,618.85	.....	.....	1,890.49	48.92	1,460.90	2,026.93	494.26	1,482.69	2,777.66
Cedar Rapids & Marion Street R'y	3,673.08	.....	.....	.....	.....	81.78	1,190.01	.....	.....	1,662.15
Total	7,392,154.26	1,689,883.89	2,119,935.76	1,523,634.78	468,231.78	1,142,663.93	3,983,109.06	1,813,328.56	3,939,767.09	6,311,296.77

*Rent of equipment.

TABLE VIII—CONTINUED.

RAILROADS.	Water supply.	Oil and waste.	Locomotive service.	Passenger train service.	Passenger train supplies.	Mileage of passenger cars—debit balance.	Freight train service.	Freight train supplies.	Mileage of freight cars—debit balance.	Telegraph expenses.	Loss and damage of freight and baggage.
Burlington, Cedar Rapids & Northern.	$ 11,508.75	$ 20,810.48	$ 218,343.23	$ 38,419.46	$ 14,938.04	$ 12,576.42	$ 132,016.89	$ 21,742.07	$	$ 53,294.62	$ 9,492.76
Central Iowa	4,508.62	13,069.84	103,155.66	11,623.88	2,399.83	6,402.18	55,749.05	2,349.19	5,687.30	28,199.39	1,009.67
Chicago, Burlington & Quincy	81,268.09	19,830.29	383,923.39	.....	.....	.....	325,683.44	65,191.29	.....	103,452.72	10,874.82
Chicago, Burlington & Kansas City	4,116.00	.....	47,527.81	.....	.....	13,432.48	19,377.11	.....	.....	7,630.91	229.55
Kans. City, St. Jo & Council Bluffs	17,908.72	2,362.40	112,692.40	.....	.....	.....	107,581.15	.....	30,536.81	23,253.81	2,700.80
St. Louis, Keokuk & Northwestern	4,295.59	.....	83,300.74	.....	.....	.....	34,270.33	.....	12,294.88	8,001.15	949.20
Chicago, Iowa & Dakota	132.82	268.30	2,125.20	1,393.73	.....	.....	.....	37.56	18.84	205.02	14.32
Chicago, Milwaukee & St. Paul	.....	171,000.89	1,449,297.23	364,902.97	87,607.73	.....	775,418.80	31,857.36	86,163.74	.....	17,286.45
Chicago & Northwestern	90,829 73	166,794.04	1,587,060.26	316,788 22	71,900.51	12,885.47	738,814.94	18,981.38	108,904.29	347,280.65	44,451.51
Chicago, Rock Island & Pacific	62,668.02	42,688.11	682,279.28	147,578.31	22,071.35	129,899.28	297,160.87	28,112.74	186,733.04	124,727.61	7,074.29
Chicago, St. Paul, Minneapolis & O.	29,568.55	37,355.99	392,603.30	83,725.10	16,667.51	29,153.90	179,030.29	4,924.71	* 30,086.43	90,031.73	13,540 98
Crooked Creek	188.75	139.40	1,774.25	.....	.....	.....	495.00	10.00	.....	.....	.....
Des Moines & Fort Dodge	1,173.70	3,075.46	25,503.64	7,664.80	928.44	816.66	11,594.52	1,057.17	4,124.03	4,111.71	212.41
Dubuque & Dakota	134.90	518.86	4,711.05	.....	.....	.....	3,210.13	172.40	.....	272.60	278.76
Humeston & Shenandoah	710.59	701.36	12,399.38	4,988.92	755.95	.....	6,151.62	1,244.85	.....	36.67	891.44
Illinois Central	8,286.84	11,815.95	98,092.67	29,423.65	8,515.59	.....	53,567.13	5,848.29	16,091.11	26,303.72	1,957.65
Iowa Northern	.....	173.11	1,380.00	.....	.....	.....	360.00	.....	.....	.....	.....
Minneapolis & St. Louis	12,187.74	5,552.73	107,789.57	17,143.06	3,743.24	6,434.13	59,812 09	5,630.00	8,363.77	22,818.60	1,606.77
Ottumwa & Kirkville	.....	.....	.....	.....	.....	.....	5,369.73	.....	.....	.....	.....
Prairie du Chien & McGregor	.....	.....	.....	.....	.....	.....	19,381,52	.....	.....	.....	.....
Sioux City & Pacific	1,295.52	1,364.00	18,840 29	5,709.04	1,056.92	1,406.81	8,608.11	53.69	7,071.00	3,488 96	908.68
Wabash, St. Louis & Pacific	77,204.20	113.889.19	1,414,765.22	194,557.83	18,067.92	56,213.55	481,758.42	6,412.20	24,495.90	238,218.99	31,853 37
Wisconsin, Iowa & Nebraska	376.35	2,672.69	22,408.63	3,793.83	704.46	.....	7,869.28	515.93	8,041.06	255.64	.....
Clarinda & St. Louis	25.00	.....	685.60	83.19	.....	114.00	281.91	.....	15.10	.....	.....
Council Bluffs & St. Louis	2,007.00	894.45	9,400.17	1,424.66	198.50	1,026.32	7,492.03	298.05	.....	2,496.16	256.65
Missouri, Iowa & Nebraska	3,647 73	.....	36,567.64	.....	.....	.....	18,867.10	.....	1,634.81	193.23	† 154.00
NARROW GAUGE ROADS.											
Burlington & Northwestern	37.22	157.63	1,793.39	.....	.....	.....	3,628.78	.....	18.52	361.04	111.21
Burlington & Western	689.53	352.11	8,181.26	.....	.....	.....	6,099.18	.....	134.03	.90	152.60
Des Moines, Osceola & Southern	420.00	353.74	.....	.....	.....	.....	16,112.06	.....	.....	.....	.....
Ft. Madison & Northwestern	195.11	.....	1,818.31	.....	.....	.....	1,182.88	.....	.....	.....	3.40
St. Louis, Des Moines & Northern	161.37	393.79	3,798.36	826.50	69.90	.....	1,239.78	70.08	.....	6.00	19.04
Cedar Rapids & Marion Street R'y	142.01	295.14	6,560.85	2,321.77	.....	.....	.....	.....	.....	.....	.....
Total	415,688.45	616,529.95	6,838,779.28	1,232,368.92	249,625.89	270,361.20	3,378,184.14	194,508.96	530,414.66	1,084,641.83	146,035.13

* Expenses Missouri river transfer.
† Pool expense.

TABLE VIII—CONTINUED.

RAILROAD.	Damages to property and cattle.	Personal injuries.	Agents and station service.	Station supplies.	General superintendence.	Legal expenses.	Insurance.	Stationery and printing.	Outside agencies and advertising.	Miscellaneous and contingencies.	Total taxes paid.
Burlington, Cedar Rapids & Northern	$ 10.816.30	$ 3,437.10	$ 143,064.73	$ 23,405.84	$ 70,744.31	$ 5,771.58	$ 11,460.00	$ 23,013.40	$ 53,878.25	$ 17,288.58	$ 99,678 03
Central Iowa	12,254.63	5,934.57	66,265 47	4,397.69	40,291.48	7,585.76	4,400.00	10,705.40	13,853.34	101,373.62	59,718.90
Chicago, Burlington & Quincy	.....	71,203 58	291,168.83	67,651.39	267,696.81	38,206.13	24,909.20	48,501.33	60,186.14	46,492.66	138,108.88
Chicago, Burlington & Kan. City.	.....	5,401.71	11,847.87	.....	16,682 98	5,086.53	1,144.81	769.91	388.72	.....	7,365.07
Kansas City, St. Jo & C. B.	5,431.95	17,728.14	203,352.59	.....	81,294.02	12,507.55	2,474.68	7,097.01	20,409.60	.....	36,514.61
St. Louis, Keokuk & N. W.	.....	7,433.31	46,536.67	.....	15,429 67	2,631.46	1,468.56	2,154.46	4,946.40	.....	13,830.44
Chicago, Iowa & Dakota	47.50	.....	2,607.72	352.55	3,610.00	1,166.06	.....	427.69	.....	194.53	166.07
Chicago, Milwaukee & St. Paul	44,916.26	101,656.73	2,269,891.03	119,465.08	495,547.77	60,650.68	64,335.82	159,286.78	212,036.47	463,440.57	745,474.89
Chicago & Northwestern	25,243.09	107,447.46	1,956,708.57	81,316.46	186,320.38	67,581.40	2,438.95	115,218.41	288,006.11	102,808.63	696,858.17
Chicago, Rock Island & Pacific	28,811.55	53,263.67	912,891.34	84,311.76	230,097.41	45,285.62	.....	58,288.59	418,188.40	73,934.32	392,102.94
Chicago, St. Paul, Minneapolis & O.	8,168.60	25,144.19	347,812.69	18,624.41	141,825.77	22,247.50	9,854 98	33,639.71	65,002.38	25,041.80	221,408,89
Crooked Creek	80 00	.....	520.00	36.00	3,200.00	100.00	.....	67.00	.....	50.00	184.95
Des Moines & Fort Dodge	2,403.86	173.50	23,641.35	808.86	20,331.97	1,048.13	763.50	2,147.38	950.90	14,293.66	14,560.18
Dubuque & Dakota	273.80	146.00	6,237.02	.....	4,325.05	135.50	47.40	327.68	.....	316.78	4,031.68
Humeston & Shenandoah	2,160.68	308.07	12,175.02	930.07	7,952.39	1,775.15	835.87	.....	.....	513.27	8,404.75
Illinois Central	5,164.22	10,605.33	90,130.36	9,908.69	48,167.71	16,253.23	8,907.58	.....	14,819.38	36,104.43	66,192.63
Iowa Northern	.....	.....	.....	180.00	1,633.31	.....	.....	18.20	.....	46.83	256.21
Minneapolis & St. Louis	2,556.25	8,256.91	101,779.97	5,520.92	49,531.59	10,119.05	2,195.28	12,123.89	22,404.57	4,862.92	61,128.41
Ottumwa & Kirkville	26.10	.....	1,253.50	.....	.....	.....	309.45	.....	.....	.....	1,378.97
Prairie du Chien & McGregor	.....	.....	.....	.....	8,400.00	.....	.....	.....	.....	.....	1,265.70
Sioux City & Pacific	895.95	9,692.08	27,413.82	1,170.03	15,249.41	2,954.29	.....	1,576.64	1,957.20	2,207.58	16,545.92
Wabash, St. Louis & Pacific	60,173.95	35,844.81	1,160,506.10	46,002.97	428,626.32	106,593.67	36,680.24	67,881.78	399,495.51	227,899.25	415,894 83
Wisconsin, Iowa & Nebraska	2,714.99	110.55	15,441.09	636.05	19,949.17	3,745.02	.....	2,318.72	785.22	1,547.13	5,400.00
Clarinda & St. Louis	.....	.....	385.90	9.00	110.01	.....	.....	31.25	.....	2.10	.....
Council Bluffs & St. Louis	253.00	.....	12,144.95	540.60	3,291 47	1,225.00	280.00	763.51	.....	175.50	.....
Wisconsin, Iowa & Nebraska	905.41	600.00	24,505.72	.....	18,935.39	5,331.50	655.39	1,647.31	489.55	606.25	2,065.66
NARROW GAUGE ROADS.											
Burlington & Northwestern	338.79	7.00	3,132.45	.....	3,348.62	.....	236.88	448.43	.....	7.11	2,474.27
Burlington & Western	787.11	177.85	5,088.08	.....	4,830.28	.....	155.89	234.22	.....	2.56	2,888.57
Des Moines, Osceola & Southern	.....	.....	.....	.....	4,200.00	235.45	540.00	1,340.90	.....	.....	2,004.21
Ft. Madison & Northwestern	77.42	30.00	1,317.34	24.50	2,611.99	172.50	.....	221.74	.....	735.71	20.50
St. Louis, Des Moines & Northern	163.00	29.00	7,657.30	350.01	3,590.76	360.21	1,205.73	222.93	4,554.41	2,682.01	1,413.17
Cedar Rapids & Marion Street R'y	72.35	10.00	.....	.....	1,590.00	576.82	274.60	22.30	258.97	262.48	560.57
Total	214,736.76	464,641.56	7,745,477.48	466,142.88	2,199,416.04	419,345.79	175,574.81	550,496.57	1,582,611.52	1,122,890.78	3,017,897.98

TABLE IX.

COMPARATIVE TABLE OF EARNINGS FOR THE YEARS ENDING JUNE 30, 1884, 1885 AND 1886.

RAILROADS.	1884.				1885.				1886.			
	Miles.	Total earnings.	Per mile of road.	Per train mile.	Miles.	Total earnings.	Per mile of road.	Per train mile.	Miles.	Total earnings.	Per mile of road.	Per train mile.
Burlington, Cedar Rapids & Northern	713.87	$ 2,882,233.26	$ 3,978.95	1.212	895.56	$ 3,006,455.15	$ 3,299.17	1.09	990.66	$ 3,001,116.43	$ 3,029.41	1.1186
Central Iowa	506.95	1,478,455.13	2,850.52	1.176	495.48	1,133,568.17	2,638.99	1.10	503.98	1,338,513.97	2,618.40	1.028
Chicago, Burlington & Quincy	818.47	7,014,270.11	8,445.76	1.51	881.30	7,293,590.58	8,161.78	1.46	903.49	7,203,963.64	7,871.52	1.51
Chicago, Burlington & Kansas City	191.30	251,972.84	1,289.65	.879	220.10	256,812.52	1,157.00	.79	220.10	309,948.63	1,406.52	.885
Kansas City St. Jo & Council Bluffs	320.00	2,149,698.58	6,446.92	1.78	320.00	1,846,902.24	5,524.19	1.44	320.00	1,904,332.59	5,725.41	1.61
St. Louis, Keokuk & Northwestern	184.87	551,358.96	2,937.82	1.198	184.87	592,449.53	3,173.07	1.22	184.87	563,665.07	3,011.57	1.246
Chicago, Iowa & Dakota	.....	.....	.....	.....	26.50	24,414.55	936.71	1.12	26.50	26,332.75	975.29	1.31
Chicago, Milwaukee & St. Paul	4,668.00	23,398,074.77	4,941.45	1.57	4,802.00	23,655,764.07	4,926.23	1.48	4,920.68	24,553,729.57	4,966.63	1.51
Chicago & Northwestern	3,734.05	24,803,877.02	6,567.90	1.5167	3,831.61	23,503,460.03	6,079.41	1.40	3,899.24	24,400,368.46	6,186.13	1.4038
Chicago, Rock Island & Pacific	1,384.10	12,637,754.79	8,578.30	1.50	1,383.40	12,136,797.34	8,250.17	1.40	1,383.40	12,347,573.28	8,112.02	1.41
Chicago, St. Paul, Minneapolis & Omaha	1,247.98	5,856,445.12	4,692.74	1.489	1,312.33	5,602,253.91	4,263.80	1.05	1,329.89	6,898,752.04	4,507.21	1.113
Crooked Creek	8.50	9,452.29	1,112.03	1.01	8.50	11,702.85	1,376.80	1.25	8.50	10,696.74	1,258.44	1.14
Des Moines & Ft. Dodge	142.90	364,158.77	2,523.97	1.26	142.90	369,929.51	2,561.44	1.16	142.90	366,375.06	2,538.66	1.19
Dubuque & Dakota	63.20	75,561.79	1,195.59	.....	63.20	68,001.19	1,009.56	....	63.20	67,500.86	1,046.00	.502
Humeston & Shenandoah	112.52	314,522.89	2,795.09	.95	112.53	338,763.73	3,007.08	1.00	112.53	176,052.27	1,537.57	1.20
Illinois Central	402.16	1,895,572.96	4,668.09	1.45	402.16	1,661,121.31	4,083.23	1.32	402.16	1,701,794.49	4,185.20	1.22
Iowa Northern	5.93	23,749.56	4,000.49	2.8096	5.93	21,132.26	3,394.97	1.24	5 33	13,913.08	2,346.22	.818
Minneapolis & St. Louis	420.00	1,696,380.73	4,039.00	1.358	356.50	1,807,442.34	4,786.85	1.37	358.70	1,644,343.53	4,352.91	1.322
Ottumwa & Kirkville	3 33	21,463.31	6,445.44	.....	3.33	26,816.41	8,045.72	....	3.33	50,350.02	15,105.00	1.48
Prairie du Chien & McGregor	2.00	59,600.23	29,806.11	.....	2.00	63,125.00	31,562.50	....	2.00	65,087.65	32,543.82	.....
Sioux City & Pacific	418.54	1,359,022.63	3,186.67	2.14	107.42	518,019.72	4,684.38	2.54	107.42	568,050.78	4,586.98	2.4753
Wabash, St. Louis & Pacific	3,485.20	17,367,564.77	4,868 47	1.1832	3,461.90	16,238,808.30	4,656.84	1.11	2,353.40	12,945,285.19	5,416.73	1.22
Wisconsin, Iowa & Nebraska	.....	.....	.....	.....	114.60	214,695.36	1,866.91	....	114.60	246,410.61	2,150.14	1.048
Clarinda & St. Louis	.....	.....	.....	.....	.....	.....	.....	....	21.00	1,942.37	92.50	.3203
Council Bluffs & St. Louis	.....	.....	.....	.....	.....	.....	.....	....	145.00	122,304.79	843.48	1.264
Minnesota & Nortwestern	.....	.....	.....	.....	.....	.....	.....	....	20.20	7,011.48	350 57	.....
Missouri, Iowa & Nebraska	.....	.....	.....	.....	.....	.....	.....	....	131.00	289,589.90	1,881.79	1.12
NARROW GAUGE ROADS.												
Burlington & Northwestern	52.30	36,553.20	645.21	.8522	52.30	41,223.15	770.27	1.22	52.30	40,422.51	772.89	1.83
Burlington & Western	104.50	38,860.80	371.84	.3308	104.51	47,823.39	457.50	.37	104 57	52,371.65	498.52	.532
Des Moines, Osceola & Southern	.....	.....	.....	.....	111.11	12,252.26	.....	....	111.11	76,833.51	692.19	.....
Ft. Madison & Northwestern	.....	.....	.....	.....	.....	.....	.....	....	45.00	15,377.65	341.72	.....
St. Louis, Des Moines & Northern	42.36	57,355.90	1,351.82	1.048	42.36	44,414.20	1,046.17	....	42.36	46,602.36	1,081.57	.928
Cedar Rapids & Marion Street Railway	9.00	23,956 66	2,661.85	.....	11.00	28,632.65	2,863.26	....	12.00	36,322.61	3,026.88	.....
Total	19,042.03	104,367,917.01	5,480.92	1.47	19,455.40	100,766,371.72	5,179.35	1.37	19,042.02	101,093,935.54	5,314.63	1.434

TABLE X.

COMPARATIVE TABLE OF OPERATING EXPENSES FOR YEARS ENDING JUNE 30, 1884, 1885 AND 1886.

RAILROADS.	1884.				1885.				1886.			
	Miles.	Total operating expenses.	Per mile of road.	Per train mile.	Miles.	Total operating expenses.	Per mile of road.	Per train mile.	Miles.	Total operating expenses.	Per mile of road.	Per train mile.
Burlington, Cedar Rapids & Northern	713.87	$1,909,290.72	$ 2,674.56	.8149	895.56	$2,048,975.67	$ 2,287.92	.7581	990.66	$2,107,181.37	$ 2,026.10	.7481
Central Iowa	506.95	1,062,223.73	2,095.33	.8643	495.48	982,338.16	1,982.58	.8294	503.98	1,034,854.74	2,053.36	.8057
Chicago, Burlington & Quincy	818.47	4,237,039.85	5,176.78	.92	881.30	4,465,985.76	5,067.47	.4921	903.49	4,303,992.33	4,763.72	.91
Chicago, Burlington & Kansas City	191.30	250,397.71	1,310.17	.893	220.10	254,227.94	1,155.65	.7930	220.10	273,265.63	1,241.55	.781
Kansas City, St. Jo & Council Bluffs	326.00	1,331,747.22	4,161.71	1.15	320.00	1,319,682.75	4,124.00	1.08	320.00	1,245,353.63	3,891.73	1.09
St. Louis, Keokuk & Northwestern	184.87	488,126.30	2,640.38	1.078	184.87	523,739.70	2,833.01	1.093	184.87	461,544.22	2,496.58	1.033
Chicago, Iowa & Dakota	.....	.....	.....	.....	26.50	22,527.59	866.45	1.0375	26.50	21,098.24	781.42	1.0496
Chicago, Milwaukee & St. Paul	4,668.00	13,566,605.09	2,906.30	.92	4,802.00	14,304,557.93	2,978.87	.91	4,920.68	14,948,391.32	3,037.87	.94
Chicago & Northwestern	3,734.05	14,933,334.72	3,999.23	.9235	3,831.61	13,837,012.11	3,611.28	.836	3,899.24	13,898,275.73	3,564 35	.8088
Chicago, Rock Island & Pacific	1,384.10	7,458,207.28	5,388.49	.94	1,383.40	7,042,477.95	5,090.70	.87	1,383.40	7,124,789.69	5,150.20	.89
Chicago, St. Paul, Minneapolis & Omaha	1,247.98	3,885,213.86	3,113.20	.9878	1,312.33	3,734,821.67	2,833.10	.756	1,329.89	3,718,916.89	2,796.33	.692
Crooked Creek	8.50	9,340.96	1,098.93	.998	8.50	11,489.41	1,351.70	1.22	8.50	12,842.30	1,510.86	1.37
Des Moines & Fort Dodge	142.90	237,906.44	1,636.57	.83	142.90	269,666 57	1,887.10	.86	142.90	265,813.42	1,860.13	.87
Dubuque & Dakota	63.20	53,831.50	852.71	.....	63.20	55,348.44	878.54	.....	63.20	59,772.92	940.80	.94
Humeston & Shenandoah	112.52	291,706.32	2,591.43	.88	112.53	256,269.57	2,277.40	.76	112.53	130,392.28	1,158.76	.90
Illinois Central	402.16	1,062,032.24	2,640.82	.82	402.16	1,067,963.17	2,655.56	.86	402.16	1,153,254.13	2,867.65	.84
Iowa Northern	5.93	12,609.56	2,126.40	1.492	5.93	8,258.87	1,392.72	.485	5,93	7,934.56	1,338.04	.466
Minneapolis & St. Louis	420.00	1,246,951.91	2,968.93	.998	356.50	1,204,577.86	3,378.94	.946	358.70	1,060,748.38	2,957.20	.8981
Ottumwa & Kirkville	3.33	8,730.94	4,419,74	.....	3.33	13,528.75	4,059.63	.....	3.33	11,887.57	3,566 63	1.016
Prairie du Chien & McGregor	2.00	44,038.33	22,019.17	.....	2.00	51,131.51	25,565.75	.....	2.00	46,792.30	23,396.15	.....
Sioux City & Pacific	418.54	837,082.22	2,000.00	1.346	107.42	340,057.51	3,065.68	1.7195	107.42	232,529.19	2,164.67	1.1682
Wabash, St. Louis & Pacific	3,485.20	13,613,205.84	3,906.00	.9493	3,461.90	13,851,524.79	4,001.13	.957	2,353.40	10,219,695.26	4,332.52	.98
Wisconsin, Iowa & Nebraska	.....	.....	.....	.....	114.60	178,799.25	1,560.20	.....	114.60	191,063.46	1,620.10	.868
Clarinda & St. Louis	.....	.....	.....	.....	.....	.....	.....	.....	21.00	2,868.60	136.57	.4731
Council Bluffs & St. Louis	.....	.....	.....	.....	.....	.....	.....	.....	145.60	96,227.78	663.64	.9948
Missouri, Iowa & Nebraska	.....	.....	.....	.....	.....	.....	.....	.....	131.00	298,791.28	2,280.85	1.36
NARROW GAUGE ROADS.												
Burlington & Northwestern	52.30	34,508.12	659.81	.8775	52.30	35,231.00	673.63	1.072	52.30	35,515.19	679.06	1.61
Burlington & Western	104.50	45,103.60	431.57	.3838	104.51	53,839.67	505.59	.4169	104.57	54,860.62	524.63	.4386
Des Moines, Osceola & Southern	.....	.....	.....	.....	111.11	24,697.08	.....	.....	111.11	82,474.08	743.11	.8133
Fort Madison & Northwestern	.....	.....	.....	.....	.....	.....	.....	.....	45.00	15,857.51	352.39	.....
St. Louis, Des Moines & Northern	42.36	55,917.04	1,319.89	1.023	42.36	47,104.54	1,112.00	.....	42.36	46,614.05	1,100.42	.944
Cedar Rapids & Marion Street Railway	9.00	21,076.68	2,341.85	.....	11.00	20,367.34	1,851.57	.....	12.00	19,554.88	1,629.57	.1778
Total	19,042.03	66,696,728.18	3,502.61	.94	19,455.40	66,026,202.56	3,388.65	.90	19,021.82	63,183,153.55	3,321.61	0.896

TABLE XI.

OPERATING EXPENSES COMPARED WITH EARNINGS.

RAILROADS.	OPERATING EXPENSES.				EARNINGS.			DIFFERENCE		Percentage of expenses to earnings.
	Miles.	Total.	Per mile of road.	Per train mile.	Total.	Per mile of road.	Per train mile.	Earnings above expenses.	Expenses above earnings.	
Burlington, Cedar Rapids & Northern	$ 990 66	$ 2,107,181.37	$ 2,026.10	$ .7481	$ 3,001,116.43	$3,029.41	$1.1186	$ 893,935.06	$	70.21
Central Iowa	503.98	1,034,854.74	2,053.36	.8057	1,338,513.97	2,618.40	1.028	303,659.23	.....	77.31
Chicago, Burlington & Quincy	903.49	4,303,992.33	4,763.72	.91	7,203,963.64	7,871.52	1.51	2,899,971.31	.....	59.70
Chicago, Burlington & Kansas City	220.10	273,265.63	1,241.55	.781	309,948.63	1,406.52	.885	36,683.00	.....	88.10
Kansas City, St. Jo & Council Bluffs	320.00	1,245,353.63	3,891.73	1.09	1,904,332.59	5,725.41	1.61	658,978.96	.....	65.40
St. Louis, Keokuk & Northwestern	184.87	461,544.22	2,496.58	1.033	563,665.07	3,011 57	1.246	102,120.85	.....	81.90
Chicago, Iowa & Dakota	26.50	21,098.24	781.42	1.0496	26,332.75	975.29	1.31	5,234.51	.....	80.01
Chicago, Milwaukee & St. Paul	4,920.68	14,948,391.32	3,037.87	.94	24,554,729.57	4,966.63	1.51	9,606,338 25	.....	61.17
Chicago & Northwestern	3,899.24	13,898,275.73	3,564.35	.8088	24,400,368.46	6,186.13	1.4038	10,502,092.73	.....	56.96
Chicago, Rock Island & Pacific	1,383.40	7,124,789 69	5,150.20	.89	12,347,573.28	8,112.02	1.41	5,222,783.59	.....	59.04
Chicago, St. Paul, Minneapolis & Omaha	1,329 89	3,718,916.89	2,796.33	.692	6,898,752.04	4,507.21	1.113	3,179,835.15	.....	62.04
Crooked Creek	8.50	12,842.30	1,510.86	1.37	10,696.74	1,258.44	1.14	.....	2,145.56	120.00
Des Moines & Fort Dodge	142.90	265,813.42	1,860.13	.87	366,375.06	2,538.66	1.19	100,561.64	.....	73.00
Dubuque & Dakota	63.20	59,772.92	940.80	.46	67,500.86	1,046.00	.502	7,727.94	.....	88.00
Humeston & Shenandoah	112.53	130,392 28	1,158.76	.90	176,052.27	1,537.57	1.20	45,659 99	.....	74.60
Illinois Central	402.16	1,153,254.13	2,867.65	.84	1,701,794.49	4,185.20	1.22	548,540.36	.....	64.00
Iowa Northern	5.93	7,934.56	1,338.04	.466	13,913.08	2,346.22	.818	5,978.52	.....	57.30
Minneapolis & St. Louis	358.70	1,060,748.38	2,957.20	.8981	1,644,343.53	4,352.91	1.322	583,595.15	.....	67.84
Ottumwa & Kirkville	3.33	11,887.57	3,566.63	1.016	50,350.02	15,105.00	1.48	38,462.45	.....	23.60
Prairie du Chien & McGregor	2.00	46,792.30	23,396.15	.....	65,087.65	32,543.82	.....	18,295.35	.....	71.80
Sioux City & Pacific	107.42	232,529.19	2,164.67	1.1682	568,050.78	4,586.98	2.4753	335,521.59	.....	45.12
Wabash, St. Louis & Pacific	2,353.40	10,219,695.26	4,332.52	.98	12,945,285.19	5,416.73	1.22	2,725,589.93	.....	80 20
Wisconsin, Iowa & Nebraska	114.60	191,063.46	1,620.10	.868	246,410.61	2,150.14	1.048	55,347.15	.....	77.00
Clarinda & St. Louis	21.00	2,868.60	136.57	.4731	1,942.37	92.50	.3203	.....	926.23	75.30
Council Bluffs & St. Louis	145.00	96,227.78	663.64	.9948	122,304 79	843.48	1.264	26,077.01	.....	78.68
Minnesota & Northwestern	20.20	.....	.....	.....	7,011.48	350.57	.....	7,011.48	.....	.....
Missouri, Iowa & Nebraska	131.00	298,791.28	2,280.85	1.36	289,589.90	1,881.79	1.12	.....	9,301.38	103.02
NARROW GAUGE ROADS.										
Burlington & Northwestern	52.30	35,515.19	679.06	1.61	40,422 51	772.89	1.83	4,907.32	.....	87.00
Burlington & Western	104.57	54,860.62	524.63	.4386	52,371.65	498.52	.532	.....	2,488.97	105.00
Des Moines, Osceola & Southern	111.11	82,474.08	743.11	.8133	76,833 51	692.19	.7577	.....	5,640.57	107.30
Ft. Madison & Northwestern	45.00	15,857.51	352.39	.....	15,377.65	341.72	.....	.....	479.86	103.12
St. Louis, Des Moines & Northern	42.36	46,614.05	1,100.42	.944	46,602.36	1,081.57	.928	.....	11.69	100.02
Cedar Rapids & Marion Street Railway	12.00	19,554.88	1,629.57	.1778	36,322.61	3,026.88	.3302	16,767.73	.....	53.00
Total	19,042.02	63,183,153.55	3,321.61	0.896	101,093,935.54	5,314.63	1.434	37,931,676.25	20,894.26	62.50

TABLE XII.

OPERATING EXPENSES, INTEREST AND RENTAL COMPARED WITH INCOME.

RAILROADS.	Miles.	Total income.	Total operating expenses.	INTEREST AND RENTAL.		Total operating expenses, interest and rental.	Excess of income over operating expenses, interest and rental.	Excess of operating expenses, interest and rental over income.	FOR IOWA.	
				Paid.	Unpaid.				Excess of income over operating expenses, interest and rental.	Excess of operating expenses, interest and rental over income.
Burlington, Cedar Rapids & Northern	990.66	$ 3,001,116.43	$ 2,107,181.37	$ 759,145.54	$	$ 2,866,326,91	$ 134,789.52	$	$ 115,533.88	$ .....
Central Iowa	503.98	1,338,513.97	1,034,854.74	278,880.57	290,505.00	1,604,240.31	.....	265,726.34	.....	192,983.00
Chicago, Burlington & Quincy	3,702.77	*26,179,819.54	14,163,366.98	4,479,834.48	.....	18,643,201.46	7,536,618.08	.....	895,966.89	.....
Chicago, Burlington & Kans. City	220.10	309,948.63	273,265 63	12,000.00	.....	285,265.63	24,683.00	.....	8,228.00	.....
Kans. City, St. Jo & Council Bluffs	320.00	1,904,332.59	1,245,353.63	399,910.00	.....	1,645,263.63	259,068.96	.....	43,178.16	.....
St. Louis, Keokuk & Northwestern	184.87	563.665.07	461,544.22	4,674.60	190,800.00	657,018.82	.....	93,353.75	.....	32,673.81
Chicago, Iowa & Dakota	26.50	26,332.75	21,098.24	.....	23,850.00	44,948.24	.....	18,615.49	.....	18,615.49
Chicago, Milwaukee & St. Paul	4,920.68	24,554,729.57	14,948,391.32	6,157,491.81	.....	21,105,883.13	3,448,846.44	.....	862,211.61	.....
Chicago & Northwestern	3,899.24	24,400,368.46	13,898,275.73	5,507,934.36	23,586.79	19,429,796.88	4,970,571.58	.....	1,739,699.05	.....
Chicago, Rock Island & Pacific	1,383.40	12,347,573.28	7,124,789.69	1,710,779.94	.....	8,835,569.63	3,512,003.65	.....	2,341,335.77	.....
Chicago, St. Paul, Minneapolis & O.	1,329.89	6,898,752.04	3,718,916.89	1,428,988.02	3,021.80	5,150,926.71	1,747,825.33	.....	87,391.26	.....
Crooked Creek	8.50	10,696.74	12,842.30	.....	.....	12,842.30	.....	2,145.56	.....	2,145.56
Des Moines & Ft. Dodge	142.90	366,375.06	265,813.42	61,872.80	53,027.20	380,713.42	.....	14,338.36	.....	14,338.36
Dubuque & Dakota	63 20	67,500.86	59,772.92	510.44	45,470.00	105,753.36	.....	38,252.50	.....	38,252.50
Humeston & Shenandoah	112.53	176,052.27	130,392.28	8,550.96	.....	138,943.24	37,109.03	.....	37,109.03	.....
Illinois Central	402.16	1,701,794.49	1,153,254.13	659,479.21	.....	1,812,733.34	.....	110,938.85	.....	110,938.85
Iowa Northern	5.93	13,913.08	7,934.56	3,000.00	.....	10,934.56	2,978.52	.....	2,978.52	.....
Minneapolis & St. Louis	358.70	1,644,343.53	1,060,748.38	633,416.35	.....	1,694,164,73	.....	49,821.20	.....	19,928.48
Ottumwa & Kirkville	3.33	50,350.02	11,887.57	13,167.04	.....	25,054.61	25,295.41	.....	25,295 41	.....
Prairie du Chien & McGregor	2.00	65,087.65	46,792.30	.....	.....	46,792.30	18,295.35	.....	2,286.92	.....
Sioux City & Pacific	107.42	568,050.78	232,529.19	37,355.54	195,379.20	465,263.93	102,786 85	.....	82,229.48	.....
Wabash, St. Louis & Pacific	2,353.40	12,945,285.19	10,754,236.43	1,474,969.60	3,721,878.50	15,951,084.53	.....	3,005,799.34	.....	300,579.34
Wisconsin, Iowa & Nebraska	114.60	246,410.61	191,063.46	3,000.00	.....	194,063.46	52,347.15	.....	52,347.15	.....
Clarinda & St. Louis	21.50	1,942.37	2,868.60	.....	.....	2,868.60	.....	926.23	.....	463.12
Council Bluffs & St. Louis	145.00	122,304.79	96,227.78	.....	.....	96,227.78	26,077.01	.....	13,038.50	.....
Missouri, Iowa & Nebraska	131.00	289,589.90	298,791.28	5,589.76	.....	304,381.04	.....	14,791.14	.....	5,916.46
NARROW GAUGE ROADS.										
Burlington & Northwestern	52.30	40,422.51	35,515.19	4,692.25	16,400.00	56,607.44	.....	16,184.93	.....	16,184.93
Burlington & Western	104.57	52,371.65	54,860.62	519.12	39,984.00	95,363.74	.....	42,992.09	.....	42,992.09
Des Moines, Osceola & Southern	111.11	76,833.51	82,474.08	.....	.....	82,474.08	.....	5,640.57	.....	564.05
Ft. Madison & Northwestern	45.00	28,077.65	15,857.51	.....	.....	15,857.51	12,220.14	.....	12,220.14	.....
St. Louis, Des Moines & Northern	42.36	46,602.36	46,614.05	.....	18,180.00	64,794.05	.....	18,191.69	.....	18,191.69
Cedar Rapids & Marion Street R'y	12.00	36,322.61	19,554.88	2,932.35	.....	22,487.23	13,835.38	.....	13,835.38	.....
Total	21,821.60	120,075,479.96	73,577,069.37	23,648,694.74	4,622,082.49	101,847,846.60	21,925,351.40	3,697,718.04	6,334,885.15	814,767.73

*Whole line.

TABLE XIII.

INTEREST AND DIVIDENDS COMPARED WITH EARNINGS.

RAILROADS.	Miles.	Net earnings.	Interest on funded debt.	Interest on unfunded debt and rentals.	Dividends.	Surplus at the beginning of the year.	Surplus at close of the year.	Deficit at beginning of the year.	Deficit at close of the year.	Percentage of net earnings to capital stock and debt.	Percentage of net earnings to cost of road and equipment.
Burlington, Cedar Rapids & N.	990.66	$ 893,935.06	$ 742,550.39	$ 16,595.15	$.....	$ 328,601.13	$ 463,390.65	$.....	$.....	4.03	3.91
Central Iowa	503.98	303,659.23	513,940.00	55,445.57	.....	237,152.83	.....	.....	28,573.51	1.53	1.55
Chicago, Burlington & Quincy	3,702.77	12,016,452.56	4,325,561.50	154,272.98	6,110,652.00	8,558,163.20	9,984,129.28	.....	.....	8.00	8.35
Chicago, Burlington & Kan. C.	220 10	36,683.00	.....	12,000.00	.....	.....	11,275.55	13,407.45	.....	.40	.40
Kansas City, St Jo. & C. B.	320.00	658,978.96	399,910.00	.....	.....	1,182,968.85	1,442,037.81	.....	.....	2.25	2.07
St. Louis, Keokuk & N. W.	184.87	97,879.15	190,800.00	4,674.60	.....	130,516.07	32,920.62	.....	.....	1.39	1.38
Chicago, Iowa & Dokota	26.50	5,234.51	18,000.00	.....	.....	.....	.....	.....	12,765.49	.73	1.18
Chicago, Milwaukee & St. Paul	4,920.68	[2]9,606,338.25	6,139,596.48	.....	2,878,678.96	5,312,564 79	5,901,317.60	.....	.....	6.17	6.14
Chicago & Northwestern	3,899.24	10,502,692.73	5,531,521.15	.....	3,502,504.00	10,026,032.08	11,494,099.66	.....	.....	6.20	6.40
Chicago, Rock Island & Pacific	1,383.40	5,222,783.59	1,244,000.00	466,779.94	2,937,186.00	131,024.40	705,842.05	.....	.....	8.23	8.63
Chicago, St. Paul, Minneapolis & O.	1,329.89	3,179,835.15	1,337,709.55	94,300.27	675,408.00	2,028,270.41	3,100,687.74	.....	.....	5.61	6.40
Des Moines & Fort Dodge	142.90	100,561.64	112,200.00	2,700.00	.....	486,829.69	472,446.33	.....	.....	1.23	1.18
Dubuque & Dakota	63.20	7,727.94	37,800.00	8,180.44	.....	.....	.....	.....	38,252.50	.06	.06
Humeston & Shenandoah	112.53	45,659.99	.....	8,550.96	.....	73,712.13	110,821.16	.....	.....	.68	.68
Illinois Central	402.16	548,540.36	.....	659,479.21	.....	.....	.....	.....	110,938.85	.....	.....
Cedar Falls & Minnesota	.....	111,643.56	96,390.00	11,800.00	.....	.....	3,453.56	.....	.....	3.73	3.70
Dubuque & Sioux City	.....	275,081.74	55,770.00	.....	99,988.00	.....	119,323.74	.....	.....	4.69	4.71
Iowa Falls & Sioux City	.....	585,766.38	196,000.00	.....	322,000.00	1,640,386.94	1,708,153.32	.....	.....	7.77	7.72
Iowa Northern	5.93	5,978.52	3,000.00	.....	3,600.00	651.77	30.29	.....	.....	.02	.02
Minneapolis & St. Louis	358.70	583,595.15	602,081.53	31,334.32	.....	.....	.....	479,625.05	529,445.75	3.10	3.10
Ottumwa & Kirkville	3.33	38,462.45	5,220.00	35,154.39	.....	.....	.....	24,778.85	26,690.79	8.54	6.89
Prairie du Chien & McGregor	2.00	18,295.35	.....	.....	.....	17,137.52	35,432.87	.....	.....	.....	.....
Sioux City & Pacific	107.42	335,521.59	195,379.20	37,355.54	11,830.00	.....	.....	1,585,656.03	1,494,699.18	.....	.....
Wabash, St. Louis & Pacific	2,353.40	2,191,048.76	4,644,723.35	552,124.75	.....	.....	.....	11,661,458.71	14,667,258.05	1.60	1.88
Wisconsin, Iowa & Nebraska	114.60	55,347.15	.....	.....	.....	.....	55,347.15	.....	.....	.....	2.55
Council Bluffs & St. Louis	145.00	26,077.01	.....	.....	.....	.....	26,077.01	.....	.....	.....	.....
Minnesota & Northwestern	129.40	7,011.48	.....	.....	.....	.....	7,011.48	.....	.....	.....	.....
NARROW GAUGE ROADS.											
Burlington & Northwestern	52.30	4,907.32	16,400.00	4,692.25	.....	.....	.....	48,339.44	64,524.37	.90	.97
Cedar Rapids & Marion Street R'y.	12.00	16,767.73	1,750.00	7,234.83	6,600.00	7,847.91	9,030.81	.....	.....	8.39	8.75
Total	21,486.96	47,481,866.31	26,410,213.15	2,162,675.20	16,547,846.96	30,161,859.72	35,682,873.68	13,813,265.53	16,973,148.49		

TABLE XIV.

TRACK IN IOWA—MILES.

RAILROADS.	Road owned.	Road leased.	Total.	Double track.	Sidings.	Length of track computed as single track.	Steel rails.	Iron rails.	Gauge.
Burlington, Cedar Rapids & Northern	824.94	.....	824.94	.....	94.86	824.94	643.73	181.21	4.8½
Burlington & Missouri River	3.86	.....	3.86	.....	3.09	3.86	3.86	.....	4.8½
Central Iowa	409.36	.....	409.36	.....	53.20	409.36	161.08	248.28	4.8½
Centerville, Moravia & Albia	24.00	.....	24.00	.....	.....	24.00	.....	24.00	4.8½
Chicago, Burlington & Quincy	793.76	.....	793.76	68.07	270.64	861.83	584.21	277.62	4.8½
Chicago, Burlington & Kansas City	77.66	.....	77.66	.....	5.56	77.66	34.95	42.71	4.8½
Kansas City, St. Jo & Council Bluffs	58.35	.....	58.35	.....	8.65	58.35	42.00	16.35	4.8½
St. Louis, Keokuk & Northwestern	52.07	.....	52.07	.....	2.01	52.07	3.02	49.05	4.8½
Chicago, Iowa & Dakota	26.50	.....	26.50	.....	2.50	26.50	26.50	.....	4.8½
Chicago, Milwaukee & St. Paul	1,411.82	.....	1,411.82	1.00	208.78	1,412.82	853.31	559.51	3.00 4.8½
Chicago & Northwestern	1,112.42	.....	1,112.42	.....	130.00	1,112.42	971.84	140.58	4.8½
Chicago, Rock Island & Pacific	758.50	.....	758.50	4.00	149.20	762.50	665.24	255.50	4.8½
Keokuk & Des Moines	.....	162.20	162.20	.....	.....	162.20	.....	.....	4.8½
Chicago, St. Paul, Minneapolis & Omaha	74.54	.....	74.54	.....	19.04	74.54	56.16	18.38	4.8½
Crooked Creek	8.50	.....	8.50	.....	.50	8.50	.50	8.00	4.8½
Des Moines & Fort Dodge	137.83	.....	137.83	.....	26.90	137.83	88.64	49.19	4.8½
Dubuque & Dakota	63.20	.....	63.20	.....	3.45	63.20	31.16	32.04	4.8½
Dubuque & Northwestern	.....	.....	.....	.....	.....	.....	.....	.....	.....
Humeston & Shenandoah	112.53	.....	112.53	.....	8.74	112.53	5.77	106 76	4.8½
Illinois Central	.....	.....	402.16	.....	46.98	402.16	249.55	152.61	4.8½
Cedar Falls & Minnesota	.....	75.58	.....	.....	.....	.....	.....	.....	.....
Dubuque & Sioux City	.....	142.89	.....	.....	.....	.....	.....	.....	.....
Iowa Falls & Sioux City	.....	183.69	.....	.....	.....	.....	.....	.....	.....
Iowa Northern	5.93	.....	5.93	.....	.50	5.93	.....	5.93	4.8½
Mason City & Fort Dodge	25.30	.....	25 30	.....	1.00	25.30	25.30	.....	4.8½
Minneapolis & St. Louis	139.60	.....	139.60	.....	11.10	139.60	34.90	104.70	4.8½
Ottumwa & Kirkville	3.33	.....	3.33	.....	1.76	3.33	1.16	2.17	4.8½
Prairie du Chien & McGregor	.25	.....	.25	.....	.....	.25	.25	.....	4.8½
Sioux City & Pacific	80.47	.....	80.47	.....	14.44	80.47	24.39	56.08	4.8½
Union Pacific	3.76	.....	3.76	.....	19.57	3.76	3.76	.....	4.8½
Wabash, St. Louis & Pacific	225.20	.....	225.20	.....	20.80	225.20	22.00	203.20	3.00 4.8½
Wisconsin, Iowa & Nebraska	114.60	.....	114.60	.....	10.71	114.60	114.60	.....	4.8½

TABLE XIV—CONTINUED.

RAILROADS.	Road owned.	Road leased.	Total.	Double track.	Sidings.	Length of track computed as single track.	Steel rails.	Iron rails.	Gauge.
Clarinda & St. Louis	11.50	.....	11.50	.....	1.60	11.50	.....	11.50	4.8½
Council Bluffs & St. Louis	67.00	.....	67.00	.....	13.70	67.00	67.00	.....	4.8½
Minnesota & Northwestern	20.20	.....	20.20	.....	.80	20.20	20.20	.....	4.8½
Missouri, Iowa & Nebraska	54.00	.....	54.00	.....	9.60	54.00	14.00	40.00	4.8½
NARROW GAUGE ROADS.									
Burlington & Northwestern	38.77	.....	38.77	.....	3.48	38.77	.....	38.77	3.00
Burlington & Western	70.70	.....	70.70	.....	3.00	70.70	.....	70.70	3.00
Des Moines, Osceola & Southern	100.00	.....	100.00	.....	3.25	100.00	.....	100.00	3.00
Ft. Madison & Northwestern	45.00	.....	45.00	.....	2.42	45.00	.....	45.00	3.00
St. Louis, Des Moines & Northern	38.86	.....	38.86	.....	2.35	38.86	.....	38.86	3.00
Cedar Rapids & Marion Street Railway	6.00	.....	6.00	.....	1.00	6.00	.....	6.00	4.8½
Total	7,000.31	564.36	7,564.67	73.07	1,155.18	7,637.74	4,753.04	2,884.70	

TABLE XV.
ROAD-BED AND TRACK.

RAILROADS.	TRACK SECTIONS.			TIES.		RAILS.					FENCING.					TELEGRAPH.		
	Number in Iowa.	Average length.	Number of men in each.	Number of new laid during year in Iowa.	Average years ties last in track.	Tons of new iron laid during year in Iowa.	Tons of new steel laid during year in Iowa.	Miles of new rails laid during year in Iowa.	Average years iron lasts.	Average years steel lasts.	Miles of road fenced in Iowa.	Total cost of fencing in Iowa.	Average cost per rod.	Miles built during the year.	Miles needed to fence track.	Number of offices in Iowa.	Miles owned by Railroad Co.	Miles owned by Western Union Telegraph Co.
Burlington, Cedar Rapids & Northern	139	6.	5.5	210,068	6	26,085	28	4	11		636	$203,571.20	$1.00	43	193	125	....	825
Central Iowa	60	7.	4.	87,707	8	1,033	11	10	....		277	36,170.67	.30	30	123	64	....	430
Chicago, Burlington & Quincy	172	5.	5.	272,427	9	5,566	53	8	6		1,082	346,531.52	1.00	43	241	124	....	.....
Chicago, Burlington & Kansas City	13	6.	3.	19,045	8	646	24	7	10	12	57	32,712.00	.95	7	23	18	78	.....
Kansas City, St. Jo & Council Bluffs	10	5.	6.	6,878	8	.....	.....	.....	10	14	46	35,188.33	1.28	7	12	11	....	52
St. Louis, Keokuk & Northwestern	8	6	4.	6,500	8	1,619	18	10	12		36	21,630.50	.95	....	11	7	42	.....
Chicago, Iowa & Dakota	4	7.	4.	.....	.....	.....	.....	.....	.....	.....	14	3,248.00	.40	....	28	6	....	36
Chicago, Milwaukee & St. Paul	248	6.	5.	397,778	8	830	5,567	74	6	10	906	405,986.56	.70	158	600	208	351	1,009
Chicago & Northwestern	196	6.	5.	223,130	.....	.....	3,882	41	.....	.....	982	628,480.00	1.00	195	130	164	....	1,112
Chicago, Rock Island & Pacific	162	6.	5.	145,490	6	.....	1,308	10	7	12	704	540,595.20	1.20	3	15	83	....	921
Chicago, St. Paul, Minneapolis & Omaha	14	6.	4.	21,781	4	.....	.....	.....	5	10	62	27,372.80	.70	....	24	12	55	.....
Crooked Creek	1	8.	5.	1,267	.....	.....	41	.....	10	....	.....	.....	.....	.....	17	.....	....	.....
Des Moines & Fort Dodge	24	6.	4.	14,424	7	.....	100	1	12	....	.....	23,951.11	1.15	1	79	24	....	138
Dubuque & Dakota	9	7.	3.	11,202	8	.....	.....	.....	8	....	26	891.50	.60	3	72	10	64	.....
Humeston & Shenandoah	21	5.	4.	800	.....	.....	.....	.....	.....	.....	39	16,828.05	.67	3	148	18	113	.....
Illinois Central	65	7.	5.	68,299	.....	.....	4,910	52	....	....	194	62,060.67	.85	2	356	55	....	402
Iowa Northern	1	6.	3.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12	.....	.....	.....
Minneapolis & St. Louis	27	5.	4.	91,699	8	.....	1,169	12	6	8	38	10,346.88	.85	3	203	16	....	138
Ottumwa & Kirkville	1	3.	3.	200	.....	.....	42	.....	4	....	1	320.00	.50	....	4	1	....	.....
Sioux City & Pacific	12	7.	7.	19,402	7	142	533	8	10	....	79	30,905.95	.61	....	....	12	80	.....
Wabash, St. Louis & Pacific	32	6.	4.	20,017	7	.....	.....	8	12	15	53	6,651.00	.48	10	203	34	....	225
Wisconsin, Iowa & Nebraska	20	5.73	4.	.....	.....	.....	.....	.....	.....	.....	24	7,699.50	.50	....	90	17	112	.....
Clarinda & St. Louis	1	11.	2.	.....	8	.....	.....	.....	.....	.....	10	.....	.....	.....	2	.....	.....	.....
Council Bluffs & St. Louis	12	6.	4.	1,525	8	.....	.....	.....	.....	.....	67	.....	.....	.....	.....	14	....	77
Minnesota & Northwestern	.....	.....	.....	.....	.....	.....	.....	20	.....	.....	20	7,948.29	1.24	.....	.....	.....	.....	.....
Missouri, Iowa & Nebraska	10	6.	5.	13,535	7	1,518	17	10	15		26	4,240.50	.....	4	59	10	....	56
NARROW GAUGE ROADS.																		
Burlington & Northwestern	7	6.	3.	3,612	8	.....	.....	.....	9	....	7	1,892.57	.20	1	62	6	....	38
Burlington & Western	10	7.	3.	.....	.....	.....	.....	.....	.....	.....	12	4,202.46	.33	3	117	13	....	71
Des Moines, Osceola & Southern	18	7.	6.	.....	.....	.....	.....	12	....	....	....	.....	.....	....	....	14	100	.....
Ft. Madison & Northwestern	6	7.50	6.	7,772	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
St. Louis, Des Moines & Northern	6	7.	4.	.....	.....	.....	.....	.....	.....	.....	2	512.00	.80	....	80	8	42	.....
Cedar Rapids & Marion Street Railway	2	6.	7.	5,000	.....	.....	.....	1	....	....	....	.....	.....	....	....	.....	....	.....
Total	1,311	.....	....	1,649,558	.....	1,618	53,399	373	....	....	5,400	2,459,937.26	.....	516	2,904	1,074	1,037	5,520

TABLE XVI.

MILEAGE TRAFFIC.

RAILROADS.	PASSENGER TRAINS. Miles run by.	PASSENGER TRAINS. Average number of cars.	PASSENGER TRAINS. Average weight in tons.	FREIGHT TRAINS. Miles run by.	FREIGHT TRAINS. Average number of cars.	FREIGHT TRAINS. Average weight in tons.	Switching trains, miles run.	Construction and other trains, miles run.	Total train mileage.	Number of passengers carried.	Number of passengers carried one mile.	Average distance traveled.	Average amount paid by each passenger.	PASSENGER FARE PER MILE. Highest.	PASSENGER FARE PER MILE. Lowest.	PASSENGER FARE PER MILE. Average.	SPEED OF TRAINS IN IOWA. Passenger.	SPEED OF TRAINS IN IOWA. Freight.
Burlington, Cedar Rapids & N....	967,301	4.	85	1,715,443	16.00	190	279,177	81,347	3,043,268	556,997	28,376,987	40.00	1.20	3.50	1.50	2.37	25	12
Central Iowa	355,672	3.76	75	928,756	14.40	130	288,880	41,678	1,614,986	254,066	7,182,513	28.27	.81	3.50	2.00	2.86	30	15
Chicago, Burlington & Quincy....	1,229,480	4.9	165	3,402,696	19.50	240	87,841	.....	4,720,017	1,261,638	.....	.....	.....	3.	....	.....	25	13
Chicago, Burlington & K. C..	138,599	2.	74	211,073	14.	178	.....	3,970	353,642	117,700	.....	.....	.58	3.	....	.....	25	10
Kansas City, St. Jo. & C. B....	591,558	3.70	115	541,164	18.50	214	369,795	87,618	1,590,135	416,766	19,379,619	46.52	1.23	3.	....	.....	24	11
St. Louis, Keokuk & N. W....	208,414	3.76	88	207,505	26.	260	.....	42,804	458,723	201,416	.....	.....	.84	3.	....	.....	16	9
Chicago, Iowa & Dakota	20,100	.....	.....	.....	.....	.....	.....	.....	20,100	17,425	212,297	12.18	.30	3.75	1.50	2.41	18	18
Chicago, Milwaukee & St. Paul..	6,231,569	4.	108	9,603,128	16.	176	3,891,686	969,724	20,696,106	5,238,087	231,103,168	44.12	1.08	4.	1.25	2.46	21	12
Chicago & Northwestern	6,007,608	4.56	114	11,175,112	20.	220	4,750,730	901,968	22,835,418	9,753,498	241,229,878	24.60	.58	4.	1.	2.35	25	12
Chicago, Rock Island & Pacific..	2,518,108	6.	160	5,460,848	21.	220	1,717,964	700,975	10,397,895	3,234,346	131,937,403	41.00	.97	3.	1.	2.37	25	15
Chicago, St. Paul, Min'eapolis & O	1,579,321	4.90	126	2,692,356	17.80	196	1,102,625	585,680	5,960,582	1,069,600	49,005,361	48.00	1.23	4.	1.	2.70	22	10
Crooked Creek	.....	.....	.....	9,360	3.	24	.....	.....	9,360	1,773	15,670	8.50	.30	3.50	3.50	3.50	.....	10
Des Moines & Fort Dodge	158,759	3.	71	146,101	18.	210	.....	.....	304,860	140,096	3,343,703	23.87	.64	3.	1.	2.71	23	12
Dubuque & Dakota	70,000	2.	40	.....	.....	.....	.....	60,000	130,000	.....	.....	.....	.....	3.50	2.	2.75	20	12
Humeston & Shenandoah	70,598	2.	76	73,575	10.70	145	.....	12,738	156,911	40,771	1,104,894	27.10	.68	3.	....	.....	21	9
Illinois Central	526,637	4.64	152	852,577	13.46	189	181,428	66,694	1,627,336	344,784	15,939,958	46.23	1.35	4.	1.	2.94	22	11
Iowa Northern	.....	1.	....	17,010	6.	85	.....	.....	17,010	16,204	69,677	4 30	.15	3.50	3.50	3.50	8	.....
Minneapolis & St. Louis	402,293	3.	62	778,767	17.	148	17,954	.....	1,199,014	273,190	12,020,345	44.00	1.05	4.	1.	2.40	20	12
Ottumwa & Kirkville	.....	.....	.....	11,700	25.	250	.....	.....	11,700	11,180	130,200	11.00	.30	3.33	....	2.70	.....	12
Sioux City & Pacific	110,656	5.	90	88,400	25.	238	130,572	4,830	334,458	190,684	8,585,147	45.00	1.05	3.50	1.50	2.34	25	15
Wabash, St. Louis & Pacific	4,007,250	4.60	40	6,401,825	21.80	250	2,517,557	390,562	13,317,203	2,754,505	123,895,206	44.70	1.07	3.	....	2.38	30	12
Wisconsin, Iowa & Nebraska	123,657	2.47	50	96,428	8.71	110	.....	.....	220,085	80,742	2,400,889	29.76	.84	4.	1.50	2.84	23	12
Clarinda & St. Louis	.....	5.	....	5,977	....	.....	.....	86	6,063	1,467	23,176	15.00	.43	3.	1.	2.73	14	.....
Council Bluffs & St. Louis	33,640	5.	....	63,083	20.	125	28,151	.....	124,877	27,530	1,227,109	44.75	1.08	3.	.64	2.43	25	10
Missouri, Iowa & Nebraska	82,006	3.	60	138,346	14.	130	.....	4,500	224,852	84,069	1,717,834	20.43	.54	3.	1.	2.60	20	12
NARROW GAUGE ROADS.																		
Burlington & Northwestern	.....	2.	20	22,091	5.	45	15,241	.....	37,332	16,172	383,719	21.25	.58	3.	1.25	2.46	15	15
Burlington & Western	67,779	3.	60	67,290	12.	108	.....	2,982	138,051	23,954	468,890	19.50	.49	3.	1.50	2.50	20	11
Des Moines, Osceola & Southern..	64,240	2.	40	37,160	7.	70	600	10,396	112,396	.....	.....	.....	.....	.....	....	.....	16	10
St. Louis, Des Moines & Northern	24,584	2.	....	24,776	5.	....	.....	5,022	54,382	21,646	435,318	20.11	.62	4.	3.	3.08	20	15
Cedar Rapids & Marion Stre't R'y	110,000	1.	....	.....	.....	.....	.....	.....	110,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	25,699,838	.....	.....	44,773,147	.....	.....	15,380,204	3,973,573	89,826,762	26,150,306	880,188,361	.....	.....	.....	.....	.....	.....	.....

TABLE XVII.

FREIGHT TRAFFIC AND CAR MILEAGE.

RAILROADS.	No. of tons of local freight carried.	Total tons of freight carried.	Total tons of freight carried one mile.	No. of miles run by loaded cars east and south.	No. of miles run by loaded cars west and north.	No. of miles run by empty cars east and south.	No. of miles run by empty cars west and north.	Total freight car mileage.	Percentage of empty cars hauled east and south.	Percentage of empty cars hauled west and north.	FREIGHT PER TON PER MILE. Average for local.	Average for all.	Average cost per ton per mile to move freight.	Percentage of freight originating at, and carried to, stations in Iowa, to total freight in Iowa.
Burlington, Cedar Rapids & N..	559,441	1,725,302	181,018,278	9,476,083	10,655,376	3,428,183	2,649,734	26,209,376	26.57	19.91	.....	1.18	.82	67.58
Central Iowa	602,200	741,153	86,863,553	2,169,897	5,255,782	4,046,629	962,040	12,434,348	65.00	15.00	1.03	1.19	.....	55.63
Chicago, Burlington & Quincy..	1,423,072	2,719,892	*578,492,469	26,867,513	27,846,765	8,034,838	5,061,366	67,810,482	23.02	15.40	.....	.....	.....	14.50
Chicago, Burlington & Kan. C.	.....	159,252	* 10,375,417	2,009,507	.....	751,705	.....	2,761,212	.....	.....	.....	.....	.....	.....
Kan. City, St. Jo. & Council B.	337,702	838,136	* 62,130,849	3,620,195	3,032,892	630,821	1,728,722	9,012,630	15.00	36.00	.....	.....	.....	34.90
St. Louis, Keokuk & N. W. ...	.....	361,393	* 28,691,790	3,507,869	.....	500,718	557,000	4,565,587	.....	.....	.....	.....	.....	.....
Chicago, Iowa & Dakota	4,090	11,962	171,161	24,507	18,219	8,169	14,457	65,352	33.33	79.33	6.17	11.49	.....	36.00
Chicago, Milwaukee & St. Paul.	6,010,343	6 549,004	1,352,320,247	72,522,646	80,725,149	33,289,780	25,595,906	212,133,481	31.00	24.00	1.29	1.25	.....	.....
Chicago & Northwestern	.....	8,519,355	1,491,802,338	83,238,669	85,104,703	27,447,978	27 038,428	222,829,778	24.79	24.11	.....	1.18	.....	.....
Chicago, Rock Island & Pacific.	1,529,129	3,553,441	722,719,679	35,540,469	41,519,750	14,462,066	8,653,818	100,176,103	28.92	17.25	1.43	1.06	.....	26.06
Chicago, St. Paul, Minn. & O....	1,108,264	2,153,223	348,212,039	15,768,123	21,178,960	8,521,259	2,533,390	47,941,932	35.00	11.00	1.46	1.26	0.80	2.09
Crooked Creek	.....	14,497	123,224	480	4,200	4,680	.....	9,360	96.00	4.00	.....	8 00	.....	91.00
Des Moines & Ft. Dodge	145,945	271,566	12,198,224	606,533	544,765	275,066	340,678	1,767,042	31.00	38.00	1.80	2.00	0.40	75.00
Dubuque & Dakota	37,500	37,500	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Humeston & Shenandoah	.....	86,290	* 20,517,586	197,224	361,832	206,516	87,949	853,521	51.10	19.60	.....	.....	.....	.....
Illinois Central	251,631	635,319	75,036,000	5,541,660	4,354,162	654,476	2,315,871	12,866,169	10.50	34.70	1.95	1.52	.....	25.00
Iowa Northern	.....	45,930	160,755	12,365	.....	.....	12,365	24,730	.....	100.00	7.80	7.80	4.90	100.00
Minneapolis & St. Louis	.....	1,160,682	109,568,383	4,199,765	5,249,766	2,688,742	1,506,366	13,644,639	39.00	22.30	.....	1.10	.....	17.10
Ottumwa & Kirkville	.....	205,733	2,365,930	.....	.....	.....	.....	.....	.....	.....	.....	1.59	.....	100.00
Sioux City & Pacific	64,083	340,962	15,147,178	786,162	635,826	384,395	409,078	2,215,461	32.90	39.15	1.68	1.75	.....	3.74
Wabash, St. Louis & Pacific	1,988,949	5,263,945	1,116,259,807	60,360,500	43,000,504	16,821,000	20,000,316	140,182,320	.....	.....	.....	1.35	0.79	0.62	.....
Wisconsin, Iowa & Nebraska ...	61,940	123,014	5,203,151	265,395	333,730	151,099	89,855	840,079	36.28	21.21	2.41	2.94	.....	100.00
Clarinda & St. Louis	44	1,164	24,564	1,067	1,055	534	953	3,609	33 33	57.60	2 51	1.80	0 80	3.78
Council Bluffs & St. Louis	5,009	58,894	238,608	304,365	436,912	176,946	87,650	1,005,873	38.68	19.80	1.39	0.99	0.65	5.00
Missouri, Iowa & Nebraska	81,940	154,672	.....	627,819	299,273	158,826	148,237	1,234,155	21.40	33.10	.....	.....	.....	.....
NARROW GAUGE ROADS.														
Burlington & Northwestern	.....	17,858	640,991	21,000	17,695	6,109	10,000	54,804	41.40	41.40	.....	4.35	1.95	100.00
Burlington & Western	26,230	26,230	1,430,106	240,000	139,524	41,250	65,250	486,024	.....	28.00	2.50	2.50	1.75	.....
St. Louis, Des Moines & North'n	.....	26,212	382,728	40,000	30,275	12,084	20,000	102,359	31.34	.....	.....	7.86	.....	.....
Total	14,237,512	35,802,581	6 222,095,055	327,889,813	330,747,115	122,703,869	99,889,629	881,230,426	.....	.....	.....	.....	.....	.....

*The officers of these roads having refused to give the amount of freight carried one mile, the Commissioners are compelled to substitute the amounts as reported in 1885.

TABLE XVIII.

EQUIPMENT.

RAILROADS.	LOCOMOTIVES. Total number.	Maximum weight.	Av'rge weight.	Equipped with tr'n brake.	CARS. Passeng'r cars.	Baggage, mail and express.	Parlor, dining, and sleeping.	Box freight cars.	Stock cars.	Coal cars.	Other cars.	Total cars.	Cars equipped with train brake.	STATIONS. Total.	In Iowa.	EMPLOYES. Total.	In Iowa.	AMOUNT PAID EMPLOYES DURING YEAR. Total.	In Iowa.
Burlington, Cedar Rapids & N.	104	70	54	22	34	14	16	3,087	124	723	66	4,061	64	142	125	2,277	2,040	$1,263,029.52	$1,066,268.06
Central Iowa	57	65	48	20	19	15	....	636	60	887	21	1,638	32	102	77	1,075	925	578,421.23	508,421.23
Chicago, Burlington & Quincy	463	81	65	24	198	83	24	12,504	2,248	3,476	1,296	19,829	114	399	152	10,849	4,893	6,043,831.68	2,623,295.52
Chicago, Burlington & K. C.	11	64	60	2	3	3	....	50	.....	170	5	231	6	36	18	375	275	183,112.57	96,000.00
Kansas City, St. Jo. & Council B.	41	47	44	14	23	13	1	919	22	166	20	1,164	33	53	11	1,700	95	845,719.66	76,000.00
St. Louis, Keokuk & N. W.	15	60	50	7	11	6	....	283	.....	90	13	403	17	42	11	700	300	303,446.68	158,400.00
Chicago, Iowa & Dakota	2	35	35	....	1	....	....	2	.....	10	2	15	.....	6	6	35	35	15,735.13	15,735.13
Chicago, Milwaukee & St. Paul	684	63	39	218	293	217	66	13,779	2,320	4,304	458	21,437	560	924	262	18,841	4,296	10,930,112.73	2,431,757.69
Chicago & Northwestern	705	75	50	419	284	174	20	11,825	1,914	3,147	4,429	21,793	478	671	183	15,488	3,492	9,384,539.55	2,015,882.76
Chicago, Rock Island & Pacific	336	53	48	82	142	53	38	4,605	1,237	1,844	894	8,813	283	222	143	8,404	5,042	4,224,429.96	2,534,646.00
Chicago, St. Paul, Minneapolis & O.	194	77	54	114	85	47	8	3,953	410	1,678	15	6,196	140	226	14	4,523	339	2,459,161.03	183,565.11
Crooked Creek	1	20	20	....	1	....	....	.....	.....	.....	2	3	.....	2	2	6	6	4,739.25	4,739.25
Des Moines & Fort Dodge	16	40	30	5	9	4	....	62	20	187	72	354	11	24	24	300	300	172,502.32	172,502.32
Dubuque & Dakota	2	....	28	....	2	....	....	20	10	20	4	56	.....	10	10	32	32	36,619.42	36,619.42
Humeston & Shenandoah	18	38	36	7	2	2	....	12	16	40	8	80	4	20	20	164	164	94,673.13	94,673.13
Illinois Central	57	67	55	16	22	14	....	1,034	.....	.....	.....	1,070	36	343	60	8,226	1,123	4,735,910.04	596,843.30
Iowa Northern	1	40	40	....	1	....	....	.....	.....	3	1	5	.....	1	1	7	7	4,495.91	4,495.91
Minneapolis & St. Louis	69	62	50	20	18	11	....	1,257	56	667	43	2,052	31	69	28	1,455	180	816,483.80	100,260.00
Ottumwa & Kirkville	1	....	....	....	1	....	....	.....	.....	.....	.....	1	.....	2	2	10	10	6,749.00	6,749.00
Sioux City & Pacific	12	32	29	5	9	5	....	89	20	46	17	186	14	16	12	483	416	140,997.55	124,077.85
Wabash, St. Louis & Pacific	475	81	68	116	157	105	34	9,038	1,824	3,896	245	15,299	296	553	47	9,753	450	6,053,555.52	290,968.00
Wisconsin, Iowa & Nebraska	10	60	50	5	7	2	....	65	10	74	3	161	9	17	17	228	228	136,257.08	136,257.08
Clarinda & St. Louis	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6	4	14	10	1,886.46	898.32
Council Bluffs & St. Louis	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	30	15	412	189	60,528.55	32,977.62
Missouri, Iowa & Nebraska	12	58	53	3	7	2	....	371	174	184	23	761	9	24	11	350	350	167,228.31	167,228.31
NARROW GAUGE ROADS.																			
Burlington & Northwestern	3	20	17	.....	3	....	....	52	.....	3	14	72	.....	12	12	65	65	25,000.00	25,000.00
Burlington & Western	4	22	22	.....	2	2	....	90	20	30	18	162	.....	23	23	75	75	33,000.00	33,000.00
Des Moines, Osceola & Southern	7	18	18	1	4	4	....	83	18	40	7	156	6	22	20	246	236	81,587.00	77,647.00
Fort Madison & Northwestern	3	20	15	.....	.....	1	....	24	8	21	18	72	.....	14	14	90	90	24,011.88	24,011.88
St. Louis, Des Moines & Northern	3	18	17	1	3	1	....	35	.....	51	7	97	10	13	13	68	68	27,036.71	27,036.71
Cedar Rapids & Marion Street R'y.	3	8	7	3	10	1	....	.....	.....	.....	.....	11	11	3	3	30	30	11,823.93	11,823.93
Total	3,309	.....	.....	1,104	1,351	779	207	63,875	10,508	21,757	7,701	106,178	2,164	4,027	1,340	86,281	25,761	48,860,625.60	13,677,780.53

TABLE XIX.

BRIDGES, CATTLE-GUARDS AND CROSSINGS IN IOWA.

RAILROADS.	TRUSS BRIDGES. WOODEN. Number.	WOODEN. Aggregate length in ft.	COMBINATION. Number.	COMBINATION. Aggregate length in ft.	IRON. Number.	IRON. Aggregate length in ft.	WOODEN, TRESTLE AND PILE. Number.	WOODEN, TRESTLE AND PILE. Aggregate length in ft.	IRON TRESTLE. Number.	IRON TRESTLE. Aggregate length in ft.	ARCH CULVERTS. With 20 feet opening or more.	ARCH CULVERTS. Less than 20 ft. opening.	BOX CULVERTS. Timber.	BOX CULVERTS. Stone.	Bridges built within the year, length in feet.	Number of cattle-guards in Iowa.	CROSSINGS. RAILROAD. Number at grade.	RAILROAD. Under or over.	HIGHWAY. At grade.	HIGHWAY. Over track.	HIGHWAY. Under track.	HIGHWAY. BRIDGES. 18 feet above track.	HIGHWAY. BRIDGES. Not 18 ft. above track.	HIGHWAY. At which there are flagmen.
Burlington, Cedar Rapids & N.	39	2,641	24	6,125	1	113	1,184	73,618	...	.....	.....	5	1,316	172	481	1,238	26	3	915	3	7	3	.....	5
Central Iowa	12	2,509	6	655	...	.....	504	49,021	...	.....	.....	...	.....	225	261	962	21	3	399	4	8	4	.....	3
Chicago, Burlington & Quincy	31	3,908	...	.....	31	5,398	1,023	99,833	7	1,569	.....	30	993	435	307	2,001	17	1	1,189	28	18	28	.....	11
Chi., Bur. & Kan. City	8	1,629	...	.....	...	.....	138	12,312	...	.....	.....	...	147	.....	.....	196	3	.....	61	.....	1	.....	.....	.....
Kan. City, St. Jo. & C. Bluffs	...	.....	...	.....	1	210	42	4,142	...	.....	.....	...	6	.....	.....	78	2	.....	36	.....	.....	.....	.....	.....
St. Louis, Keokuk & N. W.	8	1,020	...	.....	2	364	84	6,593	...	.....	.....	...	104	6	.....	76	2	1	53	3	4	2	1	.....
Chicago, Iowa & Dakota	2	300	...	.....	...	.....	40	731	...	.....	20	21	32	8	.....	52	1	1	29	.....	1	.....	.....	.....
Chicago, Mil. & St. Paul	66	10,152	18	2,589	3	1,414	2,666	203,963	...	.....	.....	8	1,362	156	3,067	1,753	40	12	1,325	31	33	31	.....	14
Chicago & Northwestern	1	156	11	3,214	14	3,217	1,599	132,262	...	.....	18	502	341	75	4,168	1,489	43	8	1,107	10	24	7	.....	12
Chicago, Rock Island & P.	21	2,625	19	4,129	34	5,779	1,669	116,096	8	1,628	22	183	387	203	4,081	1,711	31	8	843	28	49	23	3	23
Chicago, St. Paul, Minn. & O.	...	.....	...	.....	...	.....	136	8,250	...	.....	.....	...	.....	17	.....	76	3	.....	66	.....	.....	.....	.....	3
Crooked Creek	1	370	...	.....	...	.....	13	600	...	.....	.....	...	4	.....	.....	16	...	.....	...	.....	.....	.....	.....	.....
Des Moines & Ft. Dodge	1	110	3	200	...	.....	112	6,155	...	.....	.....	1	237	1	.....	161	10	.....	140	.....	.....	.....	.....	1
Dubuque & Dakota	14	840	...	.....	...	.....	78	11,312	...	.....	.....	...	176	.....	.....	135	2	.....	42	.....	1	.....	.....	.....
Humeston & Shenandoah	...	.....	6	700	...	.....	166	23,714	...	.....	.....	...	174	.....	.....	289	2	1	111	5	12	5	.....	.....
Illinois Central	25	3,588	...	.....	1	110	614	50,578	...	.....	1	17	30	143	.....	514	12	3	430	3	8	3	.....	9
Iowa Northern	...	.....	...	.....	...	.....	9	3,112	...	.....	.....	...	6	.....	.....	8	...	.....	2	.....	.....	.....	.....	.....
Minneapolis & St. Louis	1	163	3	360	...	.....	108	6,949	...	.....	.....	...	176	205	.....	102	5	3	103	.....	.....	.....	.....	.....
Ottumwa & Kirkville	...	.....	...	.....	...	.....	12	544	...	.....	.....	...	.....	17	.....	6	...	.....	8	.....	.....	.....	.....	.....
Sioux City & Pacific	...	.....	2	340	...	.....	67	6,058	...	.....	.....	...	3	.....	.....	182	2	.....	81	.....	.....	.....	.....	1
Wabash, St. Louis & Pacific	9	2,095	2	847	2	222	372	30,119	...	.....	.....	...	301	1	1,728	524	11	1	250	1	2	.....	.....	4
Wisconsin, Iowa & Nebraska	...	.....	...	.....	...	.....	255	24,728	...	.....	.....	...	142	.....	.....	250	7	1	121	1	3	1	.....	.....
Clarinda & St. Louis	2	236	...	.....	...	.....	17	1,977	...	.....	.....	...	9	.....	.....	15	...	.....	10	.....	.....	.....	.....	.....
Council Bluffs & St. Louis	5	623	...	.....	...	.....	152	12,670	...	.....	.....	...	39	.....	.....	108	6	1	71	.....	.....	.....	.....	.....
Minnesota & Northwestern	...	.....	...	.....	...	.....	13	1,242	...	.....	.....	...	33	.....	374	41	1	.....	20	.....	.....	.....	.....	.....
Missouri, Iowa & Nebraska	2	249	...	.....	2	299	197	15,073	...	.....	1	52	82	26	.....	146	4	.....	133	2	.....	.....	.....	.....
NARROW GAUGE ROADS.																								
Burlington & Northwestern	...	.....	...	.....	...	.....	32	2,650	...	.....	.....	...	10	2	.....	156	1	.....	38	.....	2	.....	.....	.....
Burlington & Western	...	.....	...	.....	2	505	52	7,080	...	.....	.....	...	343	1	.....	280	6	2	63	.....	.....	.....	.....	.....
Des Moines, Osc. & Southern	3	850	...	.....	...	.....	152	11,411	...	.....	.....	...	385	.....	.....	378	4	.....	.....	.....	2	.....	.....	.....
Ft. Madison & Northwestern	...	.....	...	.....	...	.....	86	4,530	...	.....	.....	...	5	6	.....	166	.....	1	69	1	5	1	.....	.....
St. Louis, Des Moines & N.	1	2,056	71	8,366	...	.....	.....	.....	...	.....	.....	...	94	.....	.....	141	1	2	68	.....	3	.....	.....	.....
Cedar Rapids & Marion St. R.	...	.....	...	.....	...	.....	.....	.....	...	.....	.....	...	.....	.....	.....	.....	4	.....	3	.....	.....	.....	.....	.....
Total	252	36,120	165	27,525	93	17,631	11,592	927,322	15	3,197	62	819	6,937	1,699	14,467	13,244	267	52	7,786	120	183	108	4	86

TABLE XX.

TONNAGE CLASSIFIED.

RAILROADS.	Grain.	Flour.	Provisions.	Animals.	Other agricultural products.	Lumber and forest products.	Coal.	Plaster, lime and cement.	Salt.	Petroleum and oil.	Iron, steel and castings.	Stone and brick.	Manufactures.	Merchandise and other articles not enumerated.	Total.	
Burlington, Cedar Rapids & Northern	240,533	151,533	36,935	143,590	141,597	149,350	406,427	62,369	.....	21,682	25,169	.....	82,391	263,726	1,725,302	
Central Iowa	84,020	4,945	.....	39,330	.....	45,264	472,519	2,074	3,383	1,293	2,093	14,904	.....	71,328	741,153	
Chicago, Burlington & Quincy	1,409,695	99,177	104,491	592,832	66,286	742,943	1,205,702	56,968	81,026	.....	194,649	94,056	104,135	860,928	5,612,888	
Chicago, Burlington & Kansas City	15,925	4,778	1,593	31,850	4,778	15,925	32,646	1,593	796	796	796	1,593	1,593	44,590	159,252	
Kansas City, St. Jo & Council B...	168,135	15,725	19,607	149,720	1,908	174,861	73,718	4,526	8,565	1,890	6,075	7,335	7,523	198,518	838,136	
St. Louis, Keokuk & Northwestern	72,279	10,842	3,614	28,911	7,228	54,208	25,298	10,842	7,228	3,613	1,807	10,842	7,228	117,453	361,393	
Chicago, Iowa & Dakota	2,977	185	.....	1,989	407	1,159	2,276	180	342	189	151	100	40	1,967	11,962	
Chicago, Milwaukee & St. Paul	1,253,621	442,488	94,818	372,699	299,414	1,372,555	682,877	112,322	52,657	.....	182,754	251,558	91,220	1,340,021	6,549,004	
Chicago & Northwestern	1,254,975	166,952	80,799	407,443	346,703	1,089,510	1,225,469	80,227	50,049	58,685	330,289	212,760	365,806	2,859,688	8,519,355	
Chicago, Rock Island & Pacific	754,216	126,346	69,232	303,391	124,879	377,822	534,370	55,605	37,844	45,010	178,577	118,441	182,642	645,066	3,553,441	
Chicago, St. Paul, Minneapolis & O...	329,228	325,352	23,255	69,549	93,881	618,621	217,476	29,714	7,321	.....	17,656	111,537	36,605	273,028	2,153,223	
Crooked Creek	430	52	.....	160	.....	670	13,298	42	20	.....	.....	510	.....	385	15,567	
Des Moines & Fort Dodge	25,102	4,274	2,573	9,590	17,393	29,520	149,566	8,956	684	619	234	5,028	3,953	14,074	271,566	
Dubuque & Dakota	5,600	490	1,870	7,515	220	7,290	3,456	846	540	240	28	220	525	8,660	37,500	
Humeston & Shenandoah	21,681	1,007	417	10,307	1,975	4,761	27,806	24	370	320	40	364	227	4,234	73,533	
Illinois Central	98,890	26,503	2,276	65,754	26,263	62,074	141,660	.....	7,970	8,447	.....	.....	8,828	186,654	635,319	
Iowa Northern	.....	.....	.....	.....	.....	.....	45,930	.....	.....	.....	.....	.....	.....	.....	45,930	
Minneapolis & St. Louis	126,630	202,655	10,911	20,312	9,518	229,699	266,376	40,160	1,393	2,437	74,400	16,017	20,080	140,094	1,160,682	
Ottumwa & Kirkville	.....	.....	.....	.....	.....	.....	202,193	.....	.....	.....	.....	.....	.....	3,540	205,733	
Sioux City & Pacific	55,421	2,552	6,152	35,754	5,053	84,383	38,522	1,614	2,365	1,902	1,265	42,981	.....	63,058	340,962	
Wabash, St. Louis & Pacific	1,256,356	110,981	.....	384,028	219,325	605,903	1,145,311	.....	.....	.....	33,762	.....	.....	1,508,279	5,263,945	
Wisconsin, Iowa & Nebraska	13,887	2,336	1,099	5,460	297	16,769	47,690	2,138	978	834	1,199	1,719	5,204	23,404	123,014	
Clarinda & St. Louis	281	36	.....	328	.....	242	42	.....	43	.....	21	19	.....	108	1,120	
Council Bluffs & St. Louis	20,234	519	1,456	5,032	513	5,574	3,809	404	515	229	8,035	1,015	3,168	3,382	53,885	
NARROW GAUGE ROADS.																
Burlington & Northwestern	4,504	416	507	2,813	373	1,078	2,373	60	365	17	128	1,321	1,934	1,969	17,858	
Burlington & Western	3,682	294	126	2,562	1,089	5,842	4,396	16	352	7	414	2,588	358	2,796	24,522	
St. Louis, Des Moines & Northern	5,770	482	469	3,903	216	966	4,569	167	163	411	222	443	1,081	7,350	26,212	
Total	7,224,072	1,700,920	462,200	2,694,822	1,369,316	5,696,989	6,975,775	470,847	264,909	148,621	1,059,764	895,351	924,541	8,634,330	38,522,457	

TABLE XXI.

IOWA TONNAGE CLASSIFIED.

RAILROADS.	Grain.	Flour.	Provisions.	Animals.	Other agricultural products.	Lumber and forest products.	Coal.	Plaster, lime and cement.	Salt.	Petroleum and oil.	Iron, steel and castings.	Stone and brick.	Manufactures.	Merchandise.	Total.
Burlington, Cedar Rapids & Northern.	240,170	151,487	36,925	143,580	141,502	146,438	406,261	61,665	.... ..	21,640	25,163	.... ..	82,202	262,563	1,719,602
Central Iowa	3,880	531	.... ..	4,872	.... ..	2,583	371,533	547	277	144	144	8,616	.... ..	19,205	412,332
Chicago, Burlington & Quincy	893,129	32,071	51,128	267,570	26,418	392,443	490,128	22,559	37,637	.... ..	65,835	18,218	56,371	366,485	2,719,892
Chicago, Burlington & Kansas City	8,878	888	888	22,195	1,775	13,317	13,317	888	444	444	444	888	888	23,526	88,780
Kansas City, St. Jo. & Council Bluffs	30,684	2,869	3,578	27,323	348	31,912	13,453	825	1,563	344	1,108	1,338	1,372	36,235	152,952
St. Louis, Keokuk & Northwestern	38,000	1,900	15,200	19,000	1,900	38,000	19,000	.... ..	.... ..	.... ..	.... ..	.... ..	.... ..	57,000	190,000
Chicago, Iowa & Dakota	2,977	185	.... ..	1,989	407	1,159	2,276	180	342	189	151	100	40	1,967	11,962
Chicago, Milwaukee & St. Paul	275,291	16,904	35,584	149,156	84,234	109,569	100,850	7,933	6,870	.... ..	9,645	35,058	7,797	166,412	1,005,303
Chicago & Northwestern	341,336	7,061	19,205	128,377	68,746	134,823	467,319	9,910	299	3,893	4,544	58,205	12,937	92,992	1,349,647
Chicago, Rock Island & Pacific	554,348	121,047	56,834	238,281	113,237	319,941	418,379	32,089	27,336	35,714	113,547	41,367	134,722	400,427	2,607,269
Chicago, St. P., Minneapolis & Omaha.	86,131	54,046	3,863	11,553	15,595	71,323	36,126	4,936	1,216	.... ..	2,933	18,528	6,081	45,355	357,686
Crooked Creek	430	52	.... ..	160	.... ..	670	13,298	42	20	.... ..	.... ..	510	.... ..	385	15,567
Des Moines & Fort Dodge	25,102	4,274	2,573	9,590	17,393	29,520	149,566	8,956	684	619	234	5,028	3,953	14,074	271,566
Dubuque & Dakota	5,600	490	1,870	7,515	220	7,290	3,456	846	540	240	28	220	525	8,660	37,500
Humeston & Shenandoah	21,681	1,007	417	10,307	1,975	4,761	27,806	24	370	320	40	364	227	4,234	73,533
Illinois Central	98,890	26,503	2,276	65,754	26,263	62,074	141,660	.... ..	7,970	8,447	.... ..	.... ..	8,828	186,654	635,319
Iowa Northern	.....	.....	.....	.....	.....	.....	45,930	.....	.....	.....	.....	.....	.....	.....	45,930
Minneapolis & St. Louis	13,023	6,639	789	7,080	5,618	65,903	107,015	11,746	279	.. ....	348	1,625	1,462	10,609	232,136
Ottumwa & Kirkville	.....	.....	.....	.....	.....	.....	202,193	.....	.....	.....	.....	.....	.....	3,540	205,733
Sioux City & Pacific	55,978	2,374	4,940	31,076	4,551	78,052	37,253	1,508	2,305	1,764	986	42,895	.... ..	53,526	315,208
Wabash, St. Louis & Pacific	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wisconsin, Iowa & Nebraska	13,887	2,336	1,099	5,460	297	16,769	47,690	2,138	978	834	1,199	1,719	5,204	23,404	123,014
Clarinda & St. Louis	260	36	.... ..	260	.... ..	140	42	.... ..	43	.. ....	21	19	.. ....	90	911
Council Bluffs & St. Louis	154	71	.. ....	615	74	924	197	....	.... ..	.... ..	.... ..	120	23	752	2,930
NARROW GAUGE ROADS.															
Burlington & Northwestern	4,504	416	507	2,813	373	1,078	2,373	60	365	17	128	1,321	1,934	1,969	17,858
Burlington & Western	3,682	294	126	2,562	1,089	5,842	4,396	16	352	7	414	2,588	358	2,796	24,522
St. Louis, Des Moines & Northern	5,770	482	469	3,903	216	966	4,569	167	163	411	222	443	1,081	7,350	26,212
Total	2,721,785	433,863	238,271	1,160,991	512,231	1,535,497	3,126,086	167,035	90,053	75,027	227,140	239,170	326,005	1,790,210	12,643,364

TABLE XXII.

ACCIDENTS TO PERSONS.

RAILROADS.	KILLED.															INJURED.														
	Passengers.	Employes.	Others.	Total.	Derailments.	Collisions.	Caught in frogs	Coupling cars.	Fell from train.	Getting on and off trains.	Highway crossings.	Miscellaneous.	Stealing rides.	While intoxicated.	Trespassing on track.	Suicides in Iowa.	Passengers.	Employes.	Others.	Total.	Derailments.	Collisions	Caught in frogs.	Coupling cars.	Fell from train.	Getting on and off trains.	Highway crossings.	Miscellaneous	Overhead obstruction.	Stealing rides.	Trespassing on track.	While intoxicated.
Burlington, Cedar Rapids & Northern	..	7	4	11	2	..	....	2	1	....	....	....	..	....	6	1	3	8	2	13	1	..	....	2	....	7	....	3	....	....	....	....
Central Iowa	..	2	4	6	..	..	....	1	....	....	1	....	..	....	2	....	6	16	3	25	7	..	....	....	....	1	....	....	....	....	....	....
Chicago, Burlington & Quincy	4	12	19	35	..	4	3	2	8	3	....	15	..	....	....	....	13	61	17	91	1	11	....	10	12	10	....	47	....	....	....	....
Chicago, Burlington & Kansas City	..	..	..	....	..	..	....	....	....	....	....	....	..	....	....	....	..	1	..	1	..	..	....	....	....	....	....	1	....	....	....	....
Kansas City, St. Jo. & Council Bluffs	..	2	..	2	..	1	....	....	1	....	....	....	..	....	....	....	..	11	..	11	..	..	1	2	1	....	....	7	....	....	....	....
St. Louis, Keokuk & Northwestern	..	..	1	1	..	..	....	....	....	....	....	....	..	....	1	....	..	2	1	3	..	..	....	1	....	1	....	....	....	....	1	....
Chicago, Milwaukee & St. Paul	1	10	8	19	..	..	....	4	2	2	5	2	....	....	1	....	4	52	11	67	1	7	2	15	5	5	2	24	1	1	4	....
Chicago & Northwestern	..	17	6	23	1	2	2	2	4	3	....	2	2	2	3	....	4	93	14	111	2	8	1	51	8	13	1	16	....	3	7	1
Chicago, Rock Island & Pacific	2	6	14	22	..	1	....	1	4	6	2	2	..	....	6	....	1	12	7	20	..	..	....	11	2	3	....	....	....	3	1	....
Chicago, St. Paul, Minneapolis & Omaha	..	1	2	3	..	..	....	....	....	....	....	....	..	....	3	....	..	7	2	9	..	..	....	2	2	....	....	3	....	....	2	....
Humeston & Shenandoah	..	..	..	....	..	..	....	....	....	....	....	....	..	....	....	....	..	3	..	3	..	..	....	2	1	....	....	....	....	....	....	....
Illinois Central	..	2	2	4	..	..	....	2	....	2	....	....	..	....	....	....	..	31	5	36	1	..	....	8	3	5	....	18	....	....	1	....
Minneapolis & St. Louis	..	1	1	2	..	..	....	....	2	....	....	....	..	....	....	....	..	4	..	4	..	..	....	3	....	....	....	1	....	....	....	....
Ottumwa & Kirkville	..	1	..	1	..	..	....	....	....	....	....	1	..	....	....	....	..	1	..	1	..	..	....	....	1	....	....	....	....	....	....	....
Sioux City & Pacific	..	..	..	....	..	..	....	....	....	....	....	....	..	....	....	....	..	8	1	9	..	..	....	5	....	....	....	2	1	1	....	....
Wabash, St. Louis & Pacific	1	..	..	1	..	..	....	....	1	....	....	....	..	....	....	....	2	21	9	32	10	2	1	3	1	....	2	10	....	..	2	1
Wisconsin, Iowa & Nebraska	..	..	..	....	..	..	....	....	....	....	....	....	..	....	....	....	..	2	1	3	..	..	....	2	....	....	....	....	....	....	1	....
NARROW GAUGE ROADS.																																
Burlington & Western	..	..	..	....	..	..	....	....	....	....	....	....	..	....	....	....	..	1	..	1	..	..	....	1	....	....	....	....	....	....	....	....
Ft. Madison & Northwestern	..	..	..	....	..	..	....	....	....	....	....	....	..	....	....	....	2	2	1	5	5	..	....	....	....	....	....	....	....	....	....	....
St. Louis, Des Moines & Northern	..	..	1	1	..	..	....	....	....	....	....	....	..	....	1	....	..	..	..	....	..	..	....	....	....	....	....	....	....	....	....	....
Total	8	61	62	131	3	8	5	10	25	16	5	27	4	2	26	1	35	336	74	445	28	28	6	126	38	45	7	136	2	8	19	2

TABLE XXIII.

PROPERTY ACCOUNTS, CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

RAILROADS.	CONSTRUCTION.									
	Grading.	Bridging and masonry.	Superstructure, including rails.	Land, land damages and fences.	Passenger and freight stations.	Engine houses, car sheds and turn-tables.	Machine shops, including machinery and tools.	Engineering, agencies, salaries, and construction expenses.	Purchase of other roads.	Total for construction.
Burlington, Cedar Rapids & Northern	$.....	$ 526.95	$ 16,599.78	$ 19,303.80	$ 7,117.63	$ 2,092.37	$.....	$.....	$ 38,605.47	$ 84,246.00
Central Iowa	.....	2,398.12	14,635.23	4,741.92	3,406.56	.....	4,369.52	123.24	12,316.53	41,991.12
Chicago, Burlington & Quincy	91,835.93	66,372.13	151,329.31	52,280.04	16,476.28	.....	8,917.50	10,054.28	75,762 61	473,028.08
Chicago, Burlington & Kansas City	.....	9,934.25	.....	15,511.25	2,575.57	.....	.....	2,415.29	37,638.42	68,074.78
Kansas City, St. Jo. & Council Bluffs	52,938.92	16,344 41	.....	18,359 40	7,665.29	.....	.....	.....	.....	95,308.02
St. Louis, Keokuk & Northwestern	16,580.88	12,931.71	2,555.92	27,028.18	1,687.14	.....	.....	2,205.83	.....	62,989.66
Chicago, Milwaukee & St. Paul	56,680.31	104,918 88	267,791.21	177,811.26	90,235.21	7,329.76	19,547.59	.....	4,665,863.95	5,390,178.17
Chicago & Northwestern	454,468.61	267,796.08	839,870 36	254,926.48	384,098.32	.....	.....	45,081.52	.....	2,246,241.37
Chicago, Rock Island & Pacific	283,502.98	100,000.00	.....	3,280.80	.....	.....	.....	7,289.29	.....	394,073.07
Chicago, St. Paul, Minneapolis & Omaha	229,194.95	53,652.03	191,035.46	48,500.19	278,076.36	2,905.36	10,785.66	2,036.47	347,546.58	1,163,727.06
Des Moines & Fort Dodge	31.50	.....	5,549.23	1,260.80	12,565.33	.....	.....	.....	.....	19,406.86
Dubuque & Dakota	11.04	217.37	.....	.....	761.77	.....	.....	.....	.....	990.18
Minneapolis & St. Louis	.....	.....	94,350.80	16,097.96	.....	.....	10,741.71	1,750.00	7,300.00	130,240.47
Sioux City & Pacific	.....	2,269.77	7,373.60	162.94	17,164.96	.....	.....	.....	.....	26,971.27
Wabash, St. Louis & Pacific	.....	.....	.....	.....	.....	.....	.....	.....	20,394.34	20,394.34
Wisconsin, Iowa & Nebraska	1,243.40	.....	1,643.49	.....	525.00	.....	.....	.....	.....	3,411.89
NARROW GAUGE ROADS.										
Burlington & Northwestern	.....	.....	.....	979.00	.....	.....	.....	.....	.....	979.00
Burlington & Western	.....	.....	.....	3,166.13	219.14	1,343.16	.....	.....	.....	4,728.43
Des Moines, Osceola & Southern	.....	.....	45,769.75	.....	.....	.....	.....	.....	.....	45,769.75
Fort Madison & Northwestern	10,650.45	74.40	.....	211.86	1,142.88	.....	578.41	.....	.....	12,658.00
Cedar Rapids & Marion Street Railway	20,079.66	.....	.....	.....	951.65	.....	.....	.....	.....	21,031.31
Total	1,217,218.63	637,436.10	1,638,504.14	643,622.01	824,669.09	13,670.65	54,940.39	70,955.92	5,205,421.90	10,306,438.83

TABLE XXIII—CONTINUED.

RAILROADS.	EQUIPMENT.					TOTAL.		
	Locomotives.	Passenger, baggage and express cars.	Freight and other cars.	Total for equipment.	Other expenditures charged to property accounts.	Total expenditures charged to property accounts.	Credits to property accounts.	Net additions to property accounts.
Burlington, Cedar Rapids & Northern	$ 57,800.00	$ 15,918.20	$	$ 73,718.20	$ 11,308.76	$ 169,272.96	$	$ 169,272.96
Central Iowa	2,113.49	.....	397.11	2,510 60	.....	44,501.72	.....	44,501.72
Chicago, Burlington & Quincy	38,551.60	18,036.04	672,436.60	729,024.24	.....	1,202,052.32	.....	1,202,052.32
Chicago, Burlington & Kansas City	.....	.....	37,321.50	37,321.50	.....	105,396.28	.....	105,396.28
Kansas City, St. Jo. & Council Bluffs	.....	14,914.49	.....	14,914.49	4,088 66	114,311.17	.....	114,311.17
St. Louis, Keokuk & Northwestern	.....	4,469 08	14,142.12	18,611.20	494.25	82,495.11	.....	82,095.11
Chicago, Milwaukee & St. Paul	122,814.18	12,614.65	489,472.18	624,901.01	.....	6,015,079.18	.....	6,015,079.18
Chicago & Northwestern	244,605.41	101,512.32	284,009.93	630,127.66	131,574.44	7,007,943.47	1,668,857.21	1,339,086.26
Chicago, Rock Island & Pacific	.....	.....	88,653.89	88,653.89	.....	482,726.96	.....	482,726.96
Chicago, St. Paul, Minneapolis & Omaha	99,363.62	78,767.23	259,793.11	437,923.96	.....	1,601,651.02	57,010.91	1,544,640 11
Des Moines & Fort Dodge	.....	8,000.00	.....	8,000.00	.....	27,406 86	.....	27,406.86
Dubuque & Dakota	.....	.....	.....	.....	.....	990.18	.....	990.18
Minneapolis & St. Louis	.....	.....	.....	.....	.....	130,240 47	.....	130,240.47
Sioux City & Pacific	.....	.....	.....	.....	.....	26,971.27	.....	26,971.27
Wabash, St. Louis & Pacific	.....	.....	2,577.79	2,577.79	.....	22,972.13	.....	22,372.13
Wisconsin, Iowa & Nebraska	.....	.....	.....	.....	.....	3,411.89	.....	3,411.89
NARROW GAUGE ROADS.								
Burlington & Northwestern	.....	212.19	.....	212.19	.....	1,191.19	.....	1,191.19
Burlington & Western	.....	.....	.....	.....	.....	4,728.43	1,145.23	3,583 20
Des Moines, Osceola & Southern	.....	.....	.....	.....	.....	45,769.75	.....	45,769.75
Ft. Madison & Northwestern	.....	.....	.....	.....	.....	12,658.00	.....	12,658.00
Cedar Rapids & Marion Street Railway	4,038.05	952.40	.....	4,990.45	1,138.37	27,160.13	7,052.48	20,107.65
Total	569,286.35	255,396.60	1,848,804.23	2,673,487.18	148,604.48	13,128,530.49	1,734,065.83	11,394,464.66

TABLE XXIV.

COMPARATIVE SUMMARY FOR THE YEARS ENDING JUNE 30, 1877, 1880, 1882, 1884 AND 1886

	1878.	1880.	1882.	1884.	1886.
TOTAL LENGTH OF ROADS AND BRANCHES:					
Total length of roads and branches in Iowa	4,157.17	4,977.01	6,337.43	7,249.25	7,564.67
Total length of double track in Iowa	3.00	24.76	47.06	48.08	73.07
Total length of sidings in Iowa	452.61	539.55	700.73	972.32	1,155.18
Capital stock paid in	$ 183,488,642.54	$ 246,482,954.21	$ 345,918,605.27	$ 390,586,766.44	$ 415,010,066.52
Capital stock paid in per mile of road	21,928.62	17,426.72	18,649 22	18,464.00	18,281.68
Total funded debt	154,155,222.38	217,991,725.53	368,782,177.78	424,108,230.74	459,485,279.86
Total unfunded debt	5,985,587.14	10,742,168.86	17,446,150.23	16,105,902 91	15,251,546.80
Total debt	160,140,809.52	228,733,894.39	386,228,328.01	440,214,133.65	474,736,826.66
Total debt per mile	19,158.27	16,607.02	20,822.40	20,809.97	20,760.45
Total stock and debt	344,429,452.06	493,216,848.60	732,146,983.28	830,800,900.09	889,746,893 18
Total stock and debt per mile of road	41,425.06	40,461.90	39,471.62	39,274.00	38,909.03
Total cost of road and equipment	316,185,372 00	399,730,231.59	669,722,467.04	793,023,488.63	844,515,450.94
Total cost of road and equipment per mile	40,496.76	44,426.20	36,413.81	37,296.00	39,152.56
Proportion of cost for Iowa	130,967,401.55	202,963,513.02	215,979,324.81	250,336,418.94	275,680,542.50
EARNINGS:					
From passengers	9,819,118.44	13,809,589.43	21,759,616.01	25,013,224.57	22,932,168.70
From express	627,036.91	1,147,126.73	1,862,688.90	2,368,637.39	2,319,618.97
From mails	766,194.24	1,188,471.44	1,723,221.26	2,258,877.71	2,323,752.81
From freight	32,211,873.46	47,156,826.57	66,353,972.66	72,564,849.83	69,862,947.12
From other sources	695,662.03	1,162,746.80	1,059,707.39	2,162,327.51	3,655,447.94
Total earnings	44,119,285.04	64,464,761.02	92,759,206.22	104,367,917.01	101,093,935.54
Proportion for Iowa	.....	.....	32,023,966.03	35,735,271.85	36,093,106.54
Earnings per mile of road	5,902.52	5,491.23	5,606.66	5,480.92	5,314.63
Earnings per train mile, passenger trains	1.60	1.28	1.36	1.22	1.07
Earnings per train mile, freight trains	2.03	1.13	1.69	1.60	1.56
Earnings per train mile, all trains earning revenue	1.89	1.17	1.60	1.47	1.43
Earnings above operating expenses	19,087,374.45	28,817,321.35	33,982,731.69	37,671,188.83	37,910,781.99
Earnings above operating expenses for Iowa	.....	.....	11,511,572.98	12,484,355.82	13,161,551.44
Total income from all sources	44,119,285.04	64,464,761.02	95,032,114.49	109,145,745.01	120,075,479.96

TABLE XXIV—CONTINUED.

	Increase of 1880 over 1878.	Increase of 1882 over 1880.	Increase of 1884 over 1882.	Increase of 1886 over 1884.	Decrease of 1880 from 1878.	Decrease of 1882 from 1880.	Decrease of 1884 from 1882.	Decrease of 1886 from 1884.
TOTAL LENGTH OF ROADS AND BRANCHES:								
Total length of roads and branches in Iowa	819.86	1,360.42	911.82	315.42				
Total length of double track in Iowa	21.76	22.30	1.02	24.99				
Total length of sidings in Iowa	86.94	161.18	271.59	182.86				
Capital stock paid in	$ 80,992,951.67	$ 81,435,651.06	$ 44,668,161.17	$ 24,423,300.08	$	$	$	$
Capital stock paid in per mile of road		1,222.50			3,501.90		185.22	182.32
Total funded debt	63,836,503.15	150,790,452.25	55,326,652.96	35,377,049.12				
Total unfunded debt	4,756,581.72	6,703,981.37					1,340,247.32	854,356.11
Total debt	68,593,084.87	157,494,433.62	53,985,805.64	34,522,693.01				
Total debt per mile		4,215.38			2,551.25		12.43	49.52
Total stock and debt	148,787,396.54	238,930,084.68	98,653,966.81	58,945,993.09				
Total stock and debt per mile of road					963.10	999.28	197.62	364.97
Total cost of road and equipment	83,534,859.59	270,002,235.45	123,301,021.59	51,491,962.31				
Total cost of road and equipment per mile	3,929.44		882.19	1,856.56		8,012.39		
Proportion of cost for Iowa	71,996,111.47	13,015,811.79	34,357,094.13	25,344,123.56				
EARNINGS:								
From passengers	3,990,470.99	7,950,026.58	3,253,608.56					2,081,055.87
From express	520,089.82	715,562.17	505,948.49					49,018.42
From mails	422,277.20	534,749.82	535,656.45	64,875.10				
From freight	14,944,953.11	19,197,146.09	6,210,877.17					2,701,902.71
From other sources	467,084.77		1,102,620.12	1,493,120.43		103,039.41		
Total earnings	20,345,476.88	28,294,444.30	11,608,710.79					3,273,981.47
Proportion for Iowa			3,711,305.82	357,834.69				
Earnings per mile of road		115.43			411.29		125.74	166.29
Earnings per train mile, passenger trains		.08			.32		.04	.15
Earnings per train mile, freight trains		.50			.90		.09	.04
Earnings per train mile, all trains earning revenue		.43			.72		.13	.04
Earnings above operating expenses	9,729,946.86	5,165,410.34	3,688,457.14	239,593.16				
Earnings above operating expenses for Iowa			972,782.84	677,195.62				
Total income from all sources	20,345,475.98	30,567,353.47	14,113,630.52	10,929,734.95				

TABLE XXIV—CONTINUED.

	1878.	1880.	1882.	1884.	1886.
OPERATING EXPENSES:					
Maintenance of way and buildings	$ 7,976,042.61	$ 9,698,394.99	$ 16,354,670.75	$ 15,385,261.19	$ 14,322,188.53
Motive power and cars	3,944,677.28	5,125,060.67	7,902,804.06	10,175,679.67	9,737,859.57
Conducting transportation	10,511,914.51	16,171,418.16	26,634,596.17	31,922,456.58	30,057,871.96
General expenses	2,594,028.44	4,652,565.85	7,884,403.55	9,213,330.74	9,065,333.49
Total operating expenses	25,026,662.84	35,647,439.67	58,776,474.53	66,696,728.18	63,183,153.55
Proportion for Iowa	12,565,950.23	13,982,653.77	20,512,393.05	23,256,916.03	22,931,555.10
Operating expenses per mile of road	3,348.20	3,036.51	3,552.64	3,502.61	3,321.61
Operating expenses per train mile	1.09	.66	.75	.94	.90
Operating expenses, per cent of earnings	.57	.55	.63	.64	.62
Interest and rental	11,518,010.88	13,558,356.37	21,845,092.58	25,575,447.27	28,270,777.23
Interest and rental per mile of road	1,469.35	1,170.26	1,320.38	1,305.78	1,295.54
Interest and rental, per cent of earnings	.26	.21	.23	.24	.28
Operating expenses, interest and rental	36,544,673.72	49,205,796.04	80,621,567.11	92,971,046.92	101,847,846.60
Operating expenses, interest and rental per mile	4,889.14	4,191.44	4,873.02	4,746.75	4,667.30
Operating expenses, interest and rental per train mile	1.58	.91	1.03	1.31	1.13
Operating expenses, interest and rental, per cent of earnings	.83	.76	.87	.89	.99
TRAIN MILEAGE:					
Miles run by passenger trains	6,649,187	12,618,247	18,575,194	24,235,381	25,699,838
Miles run by freight trains	15,871,538	41,513,231	39,106,906	46,788,236	44,773,147
Miles run by mixed trains	510,180		6,744,011		
Miles run by trains earning revenue	23,030,905	54,131,478	64,426,111	71,023,617	70,472,985
Miles run by construction and other trains	1,445,729	5,742,078	14,005,754	22,727,276	19,353,777
PASSENGERS:					
Total number carried	7,511,770	11,423,337	20,927,026	24,834,853	26,150,306
Total number carried one mile	280,274,228	475,410,765	787,021,961	993,314,663	880,188,361
Average rate of fare per mile per passenger cents	3.50	2.90	2.75	2.52	2.60
Average distance traveled by each passenger, miles	37.30	41.60	37.47	40.32	33.66
FREIGHT:					
Total tons carried	6,804,338	21,665,716	31,062,755	35,118,142	35,802,581
Total tons carried one mile	1,514,083,462	3,603,943,923	4,631,564,735	6,063,716,737	6,322,095,055
Average rate in cents	3.10	1.30	1.29	1.20	1.12
Average length of haul for each ton carried, miles	222.50	166.30	149.10	172.65	173.80

TABLE XXIV—CONTINUED.

	Increase of 1880 over 1878.	Increase of 1882 over 1880.	Increase of 1884 over 1882.	Increase of 1886 over 1884.	Decrease of 1880 from 1878.	Decrease of 1882 from 1880.	Decrease of 1884 from 1882.	Decrease of 1886 from 1884.
OPERATING EXPENSES:								
Maintenance of way and buildings	$ 1,722,352.38	$ 6,656,275.76	$	$	$	$	$ 969,409.56	$ 1,063,072.66
Motive power and cars	1,180,383.39	2,777,743.39	2,272,875.61					437,820.10
Conducting transportation	5,659,503.65	10,463,178.01	5,287,860.41					1,864,584.52
General expenses	2,058,537.41	3,231,837.70	1,328,927.19					147,997.25
Total operating expenses	10,820,776.83	23,129,034.86	7,920,253.65					3,513,574.63
Proportion for Iowa	1,416,703.54	6,529,739.28	2,738)522.98					319,360.93
Operating expenses per mile of road		516.13			311.59		50.03	181.00
Operating expenses per train mile		.09	.19		.43			.04
Operating expenses per cent of earnings		.08	.01		.02			.02
Interest and rental	2,040,345.49	8,286,736.21	3,730,354.69	2,695,329.96				
Interest and rental per mile of road		150.12			299.09		14.60	10.24
Interest and rental per cent of earnings		.02	.01	.04	.05			
Operating expenses, interest and rental	12,661,122.32	31,415,771.07	12,349,479.81	8,876,799.68				
Operating expenses, interest and rental per mile		681.58			697.70		126.27	79.45
Operating expenses, interest and rental per train mile		.12	.28		.67			.18
Operating expenses, interest and rental per cent of earnings		.11	.02	.10	.07			
TRAIN MILEAGE:								
Miles run by passenger trains	5,969,060	5,956,947	5,660,187	1,464,457				
Miles run by freight trains	25,641,693		7,681,330			2,406,325		2,015,089
Miles run by mixed trains		6,734,011			5,101.80		6,744,011	
Miles run by trains earning revenue	31,100,573	10,294,633	6,597,506					550,632
Miles run by construction and other trains	4,296,339	8,263,686	8,721,522					3,373,499
PASSENGERS:								
Total number carried	3,911,567	9,503,689	3,707,827	1,515,453				
Total number carried one mile	195,136,537	311,611,196	206,292,702					113,126,302
Average rate of fare per mile per passenger, cts.			.23	.08	.60	.15		
Average distance traveled by each passenger, miles	4.30		2.85			4.23		6.66
FREIGHT:								
Total tons carried	14,861,378	9,397,049	4,055,377	684,439				
Total tons carried one mile	1,089,860,461	1,027,620,812	1,432,152,002	158,378,318				
Average rate in cents					.80	.01	.09	.08
Average length of haul for each ton carried, miles			23.55	1.15	56.20	17.20		

RETURNS

OF THE

RAILROAD COMPANIES,

FOR THE YEAR ENDING JUNE 30TH, 1886.

STATE OF IOWA,
OFFICE OF THE BOARD OF RAILROAD COMMISSIONERS,
DES MOINES, June 30, 1886.

To the President and Directors of the Burlington, Cedar Rapids & Northern Railway Company:

GENTLEMEN—Blanks for the annual return of your corporation to this Board, as required by sections 4 and 5, Chapter 77, Laws of the Seventeenth General Assembly, are herewith transmitted.

The value of the returns, not only to the legislature and the public, *but to the corporations themselves*, depends upon their accuracy and completeness. The Commissioners would, therefore, again urge upon the managers of the roads that they *take special pains to make their reports as perfect as possible*, so that they may be more valuable for the purpose of comparison, and that all deductions from them may be reliable.

The Commissioners, in arranging their blanks, have endeavored to modify their questions to meet the distribution of expenses and classifications of accounts as adopted by the Convention of State Railroad Commissioners, held at Saratoga, in June, 1879. They publish in this blank the distribution of railroad expenses as adopted by the auditors and accountants of the railway systems of Michigan.

In his preface to the publication, Commissioner Williams says: "For the purpose of securing as nearly as possible uniformity in the charging of expenses to the same general head of accounts by all the companies doing business in the State, a meeting of the auditors and accountants of the different railroads was called by the Commissioner of Railroads, at Detroit, on the 19th day of January, 1882, and their deliberations resulted in the adoption of the distribution that follows.

"It is believed to be a comprehensive and logical distribution of railway expenses, and it is desired that it be closely adhered to by all officers and employes having relations with the accounting departments of their respective roads."

This Board would respectfully call attention to the paper referred to, which is published as an appendix to the blanks, and would ask for it a careful examination on the part of those to whom the keeping of railroad accounts are entrusted, feeling assured that if this arrangement is followed, the making of the annual returns to this Board by the several companies will be simplified, and the information furnished by all the companies will be uniform.

Every question asked has been for specific purpose. In case it cannot be answered please so state. It is too often the case that the questions are passed by without any effort to understand or answer them.

You are respectfully reminded that the law requires that the annual return shall be made *on or before the fifteenth day of September*, under a penalty of one hundred dollars a day for each day's neglect. *Should you for any reason, be unable to complete your report by the fifteenth, please send what you have, and let the full report follow.*

PETER A. DEY,
L. S. COFFIN,
JAS. W. MCDILL, } *Commissioners.*

Attest: E. G. MORGAN, *Secretary.*

REPORT

OF THE

BURLINGTON, CEDAR RAPIDS & NORTHERN

RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1886.

CAPITAL STOCK.

Amount authorized by articles of association	$ 10,000,000	
Amount authorized by vote of the company	30,000,000	
Amount issued: number of shares, 55,000; amount paid in		$ 5,500,000.00
Amount of common stock issued	5,500,000	
Amount of preferred stock issued and conditions of preferment.	None.	
C. R., I. F. & N. W., authorized by articles of incorporation	2,000,000	
C. R., I. F. & N. W., authorized by vote of the company	18,000,000	
Number of shares issued, 6,050		605,000.00
Ia. City & W., authorized by articles of incorporation	2,000,000	
Number of shares issued, 6,000		600,000.00
C. R. & Clinton, authorized by articles of incorpbration	2,000,000	
Number of shares issued, 3,000		300,000.00
Chic., Dec. & Minn., authorized by articles of incorporation	2,000,000	
Number of shares issued, 2,300		230,000.00
Total amount paid in, as per books of the company		$ 7,235,000.00
Amount of stock per mile of road	$ 7,388.15	
Amount of stock representing the road in Iowa ($7,013,145):		
Burlington, Cedar Rapids & Northern	5,500,000	
Iowa City	600,000	
Iowa Falls	383,145	
Clinton	300,000	
Decorah	230,000	
Amount of stock held in Iowa	6,000	
Total number of stockholders	404	
Number of stockholders in Iowa	10	

Under the contract and lease with the leased lines, the controlling amount of stock is issued to the Burlington, Cedar Rapids & Northern Railway, out of which from time to time the stock is to be issued on the certificates of the county treasurers for the local aid under the law governing such.

DEBT.

Funded debt as follows :		
First mortgage bonds, due June, 1906 ; rate of interest, 5½ per cent		$ 6,500,000.00
Amount of interest paid on same during the year	$ 325,000	
LEASED LINES.		
Minneapolis & St. Louis, first mortgage bonds, due June, 1927 ; at seven per cent	150,000	
Interest on same	10,500	
Iowa City & Western, first mortgage bonds, due June, 1909 ; at seven per cent	584,000	
Interest on same	40,880	
Cedar Rapids, Iowa Falls & N. W., first mortgage bonds, due April, 1920; at six per cent	825,000	
Interest on same	49,500	
Cedar Rapids, Iowa Falls & N. W., first mortgage bonds, due 1921 ; at five per cent	1,905,000	
Interest on same	95,250	
Consolidated bonds, due April, 1934; at five per cent	4,666,000	
Interest on same	220,000	
Total amount of funded debt		$ 6,500,000.00
Floating debt :		
Incurred for vouchers, pay-roll, etc.	276,297.66	
Total amount of floating debt		276,297.66
Contingent liability as guarantor of bonds or debts of other roads		8,130,000.00
B., C. R. & N. R'y	6,500,000.00	
Total amount of debt liabilities		$ 14,906,297.66
Amount of debt per mile of road	$ 15,221.84	
Amount of debt representing the road in Iowa, on mileage basis		$ 12,557,104.69
Total amount of stock and debt		22,141,297.66
Amount of stock and debt per mile of road	22,610.00	
Amount of interest paid representing the road in Iowa		623,756.39

COST OF ROAD AND EQUIPMENT.

Construction of road and branches		$ 19,360,120.89
Bridging and masonry		526.95
Sidings		16,599.78
Land, land damages and fences		19,303.80
Passenger and freight stations, coal sheds and water stations		7,117.63
Engine houses, car sheds and turn-tables		2,092.37
Old right of way claims on Burlington, Cedar Rapids & Minn. R'y		11,308.76
All other items charged to construction not enumerated above		38,605.47
Total expended for construction		$ 19,455,675.65
Average cost of construction per mile of road (979.27 miles)	$ 19,867.52	
Proportion of cost of construction for Iowa (824.94)	16,389,521.29	

COST OF EQUIPMENT.

Locomotives		$ 1,024,726.51
Snow-plows on wheels		1,411.85
Passenger, mail, baggage and express cars		330,359.20
Freight and other cars		2,037,691.86
Wrecking cars, pile-drivers and tools		1,769.21
Total for equipment		$ 3,395,958.63
Average cost of equipment per mile of road operated by company (979.27 miles)	$ 3,467.84	
Proportion of cost of equipment for Iowa	2,860,759.95	
Total cost of road and equipment		$ 22,851,634.28
Average cost of road and equipment per mile (979.27 miles)	$ 23,335.37	
Proportion of cost of road and equipment for Iowa	19,250,280.12	
Average cost of road and equipment per mile in Iowa	23,335.37	

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Bridging and masonry		$ 526.95
Sidings		16,599.78
Land, land damages and fences		19,303.80
Passenger and freight stations, coal sheds and water stations		7,117.63
Engine houses, car sheds and turn-tables		2,092.37
Betterments :		
Cedar Rapids & Clinton Railway		4,132.33
Cedar Rapids, Iowa Falls & Northwestern Railway		34,257.14
Iowa City & Western Railway		216.00
Chicago, Decorah & Minnesota Railway		
Total for construction		$ 84,246.00
EQUIPMENT.	Number.	
Locomotives	8	$ 57,800.00
Passenger, mail, baggage and express cars	4	15,918.20
Total for equipment		$ 73,718.20
Any other expenditures charged to property account—B., C. R. & Minn., old railway claims		11,308.76
Total expenditures charged to property accounts		$ 169,272.96
Property sold (or reduced in valuation on the books) and credited property accounts during the year (specifying the same). None.		
Amount the capital has been increased by stock or other dividends that is not represented by actual increase of property—dividing surplus, or any other increase. None.		
Net addition to property account for the year		169,272.96

ANALYSIS OF EARNINGS.

Earnings, passenger :		
From all passengers		$ 671,888.71
From express and baggage		54,758.75
From mails		65,921.29
Total earnings, passenger department		$ 792,568.75
Earnings per train mile run (967,301 miles)	$ 0.81.936	
Earnings, freight :		
Total earnings, freight department		2,148,459.59
Earnings per train mile run (1,715,443 miles)	1.25.242	
Total transportation earnings		$ 2,941,028.34
Earnings per train mile run, from all trains earning revenue (2,682,744 miles)	1.09.627	
Earnings per mile of road operated (990.66 miles)	2,968.75	
Proportion of earnings for Iowa	2,699,257.83	
Rents received for use of road	4,200.00	
Total earnings from all sources		$ 2,945,228.34
Proportion of earnings for Iowa	2,699,257.83	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1--MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track	$ 360,340.41
Renewals of rails	71,009.16
Number tons laid, steel, 26,085.	
Number tons laid, iron. None.	
Renewal of ties	83,994.14
Number laid, 210,068.	
Repairs of bridges, including culverts and cattle-guards	83,202.39
Repairs of fences, road-crossings and signs	9,345.02
Repairs of buildings, stations and water-tanks	59,663.53
Total	$ 667,554.65

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	$ 146,810.76
Repairs of passenger cars	33,695.42
Repairs of freight cars	97,512.30
Total	$ 278,018.48

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives	$ 165,907.40
Water supply	11,508.75
Oil and waste	20,810.48
Locomotive service	218,343.23
Passenger train service	38,419.46
Passenger train supplies	14,938.04
Mileage of passenger cars (debit balance)	12,576.42
Freight train service	132,016.89
Freight train supplies	21,742.07
Telegraph expenses (maintenance and operating)	53,294.62
Damage and loss of freight and baggage	9,492.76
Damages to property and cattle	10,816.30
Personal injuries	3,437.10
Agents and station service	143,064.73
Station supplies	23,405.84
Total	$ 879,774.09

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks		$ 70,744.31
Legal expenses		5,771.58
Insurance		11,460.00
Stationery and printing		23,013.40
Outside agencies and advertising		53,878.25
Contingencies		17,288.58
Taxes in Iowa	$ 95,909.39	
Taxes in other States	3,768.64	
Total taxes		99,678.03
Total		$ 281,834.15

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings		$ 667,554.65
Maintenance of motive power and cars		278,018.48
Conducting transportation		879,774.09
General expenses, including taxes		281,834.15
Total operating expenses and taxes		$ 2,107,181.37
Operating expenses and taxes per mile of road operated (990.66 miles)	$ 2,026.10	
Operating expenses and taxes per train mile run, for trains earning revenue (2,682,744 miles)	0.74.818	
Proportion of operating expenses and taxes for Iowa, on earnings basis		1,934,220.75
Expenses of running and management of passenger trains		359,804.39
Expenses of running and management of passenger trains, per train mile		0.37.196
Expenses of running and management of freight trains		783,422.92
Expenses of running and management of freight trains, per train mile		0.45.668
Expenses of running and management of all trains earning revenue		1,143,227.31
Percentage of expenses to earnings	71.545	

GENERAL EXHIBIT.

Total earnings		$ 2,945,228.34
Total expenses, including taxes		2,107,181.37
Net earnings		838,046.97
Rentals, specifying amount paid to each company :		
Central Iowa Railway	$ 14,000.00	
Chicago, Rock Island & Pacific Railway	1,200.00	
Account of washout	822.50—	16,022.50
Interest accruing during the year		742,550 39
Interest paid during the year		743,123.04
Interest paid during the year on account of the road in Iowa		623,756.39
Interest on funded debt		741,130.00
Interest paid on funded debt		742,550.39
Interest on floating debt		572.65
Interest paid on floating debt		572.65
Dividends declared. None.		
Interest falling due during the year and not paid. None.		
Floating debt liquidated during the year. None.		
Balance for the year		78,901.43
Balance at commencement of the year		328,601.13
Balance at the close of the year, June 30, 1886		$ 407,502.56

INCOME ACCOUNT.

Income from earnings		$ 2,945,228.34
Income from stock owned of connecting or other roads. None.		
Income from bonds owned of connecting or other roads. None.		
Income from stock held of your own road. None.		
Income from bonds held of your own road. None.		
Income from lands sold or leased during the year		1,421.80
Income from all other sources		54,466.29
Total income from all sources for the year		$ 3,001,116.43
Proportion of income for Iowa	$ 2,759,345.92	

GENERAL RECAPITULATION.

Total income		$ 3,001,116.43
Total operating expenses and taxes		2,107,181.37
Net income above operating expenses and taxes		893,935.06
Net income above operating expenses, taxes, interest and rental		$ 134,789.52
Gross income per train mile run (2,682,744 miles)	$ 1.11.86	
Net income per train mile run (2,682,744 miles), cents	5.02	
Percentage of net income to stock and debt ($134,789.52)	.608	
Percentage of net income to cost of road and equipment, as above, about	.59	

SURPLUS.

Surplus at the commencement of the year	$ 328,601.13
Surplus at the close of the year	407,502.56
The amount invested in railroad stocks. None.	
The amount invested in railroad bonds, the number of bonds and the par value of each, the name of each road, and the amount invested in the bonds of each. None.	
Cash on hand	174,194.58
New general office, etc	48,300.17
The amount of its own stock or bonds owned by the company. None.	
Amount absorbed in construction. None.	
Amount in material and balances from other roads	185,007.81

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1886.

DEBIT.

Capital stock authorized, $30,000,000; issued		$ 5,500,000.00
Funded debt:		
B., C. R. & N. R'y, five per cent currency	$ 6,500,000	
M. & St. L. R'y, seven per cent gold	150,000	
C. R., I. F. & N. W., six per cent currency	825,000	
C. R., I. F. & N. W., five per cent currency	1,905,000	
Iowa City & Western, seven per cent currency	584,000	
Consolidated Railway, five per cent currency	4,666,000—	14,630,000.00
Unfunded debt:		
Vouchers and pay-rolls		276,297.66
Additions, improvement and equipment		2,656,043.79
Income:		
Net earnings	$ 1,340,952.06	
Miscellaneous	54,466.29	
Lots leased and sold	1,421.80—	1,396,840.15
Total		$ 24,459,181.60

CREDITS.

Cost of road, equipment and property to June 30, 1886		$ 14,734,424.94
Cost of leased lines to June 30, 1886:		
Cedar Rapids, Iowa Falls & N. W. R'y	$ 5,797,710.97	
Cedar Rapids & Clinton R'y	1,275,154.73	
Chicago, Decorah & Minnesota R'y	393,967.15	
Iowa City & Western R'y	646,896.34—	8,113,729.19
Coupon interest		742,499.29
Assets:		
Railroad bonds		266,505.00
Due from railway's express company		26,315.93
Due from agents		41,398.01
Real estate		198,390.78
Bills receiveable		3,032.00
Cash on hand		174,194.58
Material and fuel account:		
Engineer's department	$ 109,837.40	
Machinery department	48,854.48—	158,691.88
Total		$ 24,459,181.60

DESCRIPTION OF ROAD.

* Length main line of road from Burlington to Albert Lea, miles		229.25
Leased from C. I. R'y in Iowa	11.39	
Leased from M. & St. L. R'y in Minnesota	12.57—	23.96
Length of double track on main line. None.		
Same in Iowa. None.		
Branches owned by this company:		
Milwaukee Division, from Linn to Postville		94.13
Muscatine Division, from Muscatine to Riverside		30.58
Pacific Division, from Vinton to Holland		48.12
Total length of branches owned by this company		172.83
Total length of branches owned by this company in Iowa		172.83
Total length of road belonging to this company		979.27
Total length of road belonging to this company in Iowa		824.94
Aggregate length of sidings and other tracks not above enumerated		105.14
Same in Iowa		94.86
Aggregate length of track, computed as single track, exclusive of sidings, (operated, 990.66)		979.27
Same in Iowa (operated, 836.33)		824.94
Total length of steel rails in tracks in Iowa, exclusive of sidings		643.73
Total length of iron rails in tracks in Iowa, exclusive of sidings		181.21
Weights per yard, steel, 52, 56 and 60 pounds.		
Weights per yard, iron, 52 and 54 pounds.		
Gauge of track, 4 feet 8½ inches.		

* The 229.25 miles reported is *not* the entire length of the main line between Burlington and Albert Lea; to this should be added 11.39 miles leased from the C. I. R'y from Manly Junction to Northwood; also, 12.57 miles leased from the M. & St. L. R'y from State line to Albert Lea. The whole distance from Burlington to Albert Lea, or in other words, the main line has a length of 253.21 miles.

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each :	
Central Iowa Railway, from Manly Junction to Northwood (main line)..	11.39
Minneapolis & St. Louis Railway, from State line to Albert Lea (main line)	12.57
Iowa City & Western Railway, from Iowa City to What Cheer and Montezuma	73.02
Cedar Rapids, Iowa Falls & Northwestern Railway, from Holland to Worthington	181.51
Cedar Rapids, Iowa Falls & Northwestern Railway, from Dows to Madison	41.07
Cedar Rapids, Iowa Falls & Northwestern Railway, from Lake Park to Watertown, Dakota	164.12
Cedar Rapids & Clinton Railway, from Iowa City to Clinton	81.60
Chicago, Decorah & Minnesota, near Postville to Decorah	23.30
Total length of above roads in Iowa	588.58
Total length of above roads in other States :	
Minneapolis & St. Louis Railway, from State line to Albert Lea	12.57
Cedar Rapids, Iowa Falls & Northwestern Railway, from State line to Worthington, Minn	13.41
Cedar Rapids, Iowa Falls & Northwestern Railway, from Iowa State line to territorial line Dakota (Minn.)	55.48
	81.46
Cedar Rapids, Iowa Falls & Northwestern Railway, from territorial line to Watertown, Dakota.	72.87
If any part of the road was first opened for operation during the past year, state the date	None.
Total miles of road operated by this company	990.66
Total miles of road operated by this company in Iowa	836.33

STATIONS.

Number of stations on all roads owned by this company	142
Same in Iowa	125
Number of stations on all roads operated by this company	142
Same in Iowa	125
Number of telegraph offices in stations in Iowa	125

EMPLOYES.

Number of persons regularly employed on all roads operated by this company (average)	2,277
Same in Iowa (average)	2,040
Amount paid employes, including officials, on all roads operated by this Company	$ 1,263,029.52
Same in Iowa, on mileage basis	1,066,268.06

BRIDGES IN IOWA.

	No.	Aggregate Length.
Wooden truss bridges over 100 feet in length	39	2,641
Combination bridges over 100 feet in length	24	6,125
Iron bridges over 100 feet in length	1	113
Wooden trestle and pile	1,184	73,618

ARCH CULVERTS AND VIADUCTS IN IOWA.

With 20 feet opening or more	None.
Less than 20 feet opening	5

BOX CULVERTS IN IOWA.

Timber	1,316
Stone	172

CATTLE GUARDS.

Number of in Iowa	1,238

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.)		542,127
Amount of trestle work replaced with earth during the year (lineal feet)		1,063
Timber culverts replaced with stone	2	
Timber culverts replaced with sewer pipe	35	
Timber culverts replaced with timber	3	

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	Kind.	Material.	When built.	Length in feet.
Cedar River, 4 north of Cedar Rapids	Combination—2 spans, 197.5½ feet each	Iron and wood.	From July, 1885, to June, 1886..	394.11
Platt Creek, near Vinton.	Combination — Howe truss, 1 span	Iron and wood.	March, 1866.	86
Total .				480.11

Give the average number of years the trestle and pile bridges last on your road in Iowa	7
Give the average number of years that wooden truss bridges last on your road in Iowa	8

ROAD-BED AND TRACK.

Number of track sections in Iowa	139
Average length of sections, miles	6
Average number of men in each section gang	5½
Number of new ties laid in track during the year in Iowa	210,068
Average number of new ties per mile of road	212
New rails laid in track during the year in Iowa—Iron	None.
New rails laid in track during the year in Iowa—steel [tons, 26,085], miles	27.66
Total track laid with new rails during the year in Iowa, miles	27.66
What is the average number of years that iron rails last in your track on main line in Iowa? From 3 to 4 years.	
What is the average number of years that iron rails last in your track on branches in Iowa? From 4 to 8 years.	
What is the average number of years that steel rails last in your track on main line in Iowa? Steel laid in 1876 still good.	
What is the average number of years that ties last in your track in Iowa? White oak 6 years; soft wood 4 years.	

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?

Minneapolis & St. Louis, at Livermore.
Central Iowa, at Morning Sun, Abbott and Belmond.
Chicago, Rock Island & Pacific, at Columbus Junction and West Liberty.
Chicago & Northwestern, at Cedar Rapids and Goldfield.
Chicago, Milwaukee & St. Paul, at Cedar Rapids, Nora Junction, Plymouth Junction, Noel, Dixon, Webster, Donnan, Ossian, Emmetsburg, Garner, Sibley, and two miles from Emmetsburg.
Illinois Central, at Cedar Falls, Independence and Iowa Falls.
Dubuque & Dakota, at Clarksville.
Wisconsin, Iowa & Nebraska, now the Chicago, St. Paul & Kansas City, at Cedar Falls and Reinbeck.

What railroads cross your road, either over or under, and at what locality?

Chicago & Northwestern, Nassau, overhead, Iowa City Division.
Chicago, Rock Island & Pacific, at Iowa City, underhead, Iowa City Division.
Chicago, Milwaukee & St. Paul, at Linn, underhead, main line division.

Number of highway crossings at grade	915
Number of highway crossings at which there are flagmen	5
Number of highway crossings over railroad	3
Number of highway crossings under railroad	7
Number of highway bridges 18 feet above track	3
Number of highway bridges less than 18 feet above track	None.

FENCING IN IOWA.

How many miles of your road in Iowa are fenced	636
What is the average cost per rod	$ 1.00
What is the total cost of same	203,571.20
How many miles of new fencing have you built during the year (double fence)	43.06
Give the number of miles needed on both sides of your track in each county in Iowa (this year):	
Benton county	None.
Worth county	5.00
Linn county	2.75
Buchanan county	15.75
Fayette county	10.12
Grundy county	12.75
Hardin county	1.75
Franklin county	7.88
Wright county	12.61
Humboldt county	16.36
Kossuth county	3.72
Palo Alto county	23.77
Emmet county	8.25
Dickinson county	23.68
Muscatine county	1.21
Johnson county	2.54
Washington county	1.05
Keokuk county	11.66
Poweshiek county	2.6
Osceola county	22.67
Lyon county	7.19
Hancock county	None.
Mahaska county	None.
Tama county	None.
Total miles	193.31

ROLLING STOCK.

	Owned.	Total.
Number of locomotives	104	104
Number of passenger cars	34	34
Number of baggage, mail and express cars	14	14
Number of combination cars	14	14
Number of officers cars	2	2
Number of box freight cars	3,087	3,087
Number of stock cars	121	121
Number of platform and coal cars	723	723
Number of other cars [way cars, 61; derrick and pile driver, 5]	66	66
Total number of cars	4,061	4,061

Maximum weight of locomotives and tenders, tons	70
Average weight of locomotives and tenders, tons	54
Number of locomotives equipped with train brake	22
Kind of brake. Westinghouse air brake.	
Maximum weight of passenger cars, tons	24
Average weight of passenger cars, tons	22
Number of cars equipped with train brake	64
Kind of brake. Westinghouse automatic brake.	
Number of passenger cars equipped with Miller platform and buffer	34
The amount of tonnage that can be carried over your road exclusive of cars, by an engine of given weight. Weight of engine, 54 tons	250

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	967,301
Miles run by freight trains during the year	1,715,443
Miles run by switching trains during the year	279,177
Miles run by other trains during the year	81,347
Total train mileage	3,043,268

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	4
Average weight of passenger trains, exclusive of passengers	85
Average number of cars in freight trains	16
Average weight of freight trains, exclusive of freight	190

PASSENGER TRAFFIC.

Number of through passengers carried	93,895
Number of local passengers carried	463,102
Number of special ticket passengers carried. Cannot state.	
Total number of passengers carried	556,997
Total passenger mileage, or passengers carried one mile	28,376,987
Average distance traveled by each passenger, miles (about)	40
Average amount received from each passenger	$ 1.20
Highest rate of fare per mile for any distance, cents	3½
Lowest rate of fare per mile for any distance, cents	1.5
Average rate of fare per mile for all passengers, cents	2 367-1000

FREIGHT TRAFFIC.

Number of tons of through freight carried	1,165,861
Number of tons of local freight carried	559,441
Total tons of freight carried	1,725,302
Total mileage of through freight (tons carried one mile)	144,656,522
Total mileage of local freight (tons carried one mile)	36,361,756
Total freight mileage, or tons carried one mile	181,018,278
Average rate per ton per mile received for through freight; average rate per ton per mile received for local freight; average rate per ton per mile received for all freight, cents	1 18-100
Average cost per ton per mile to move freight, cents	* 0.824
Percentage of freight originating at, and carried to stations in Iowa, to total freight carried in Iowa	87 58-100

CAR MILEAGE.

Number of miles run by loaded freight cars east and south	9,476,083
Number of miles run by loaded freight cars west and north	10,655,376
Number of miles run by empty freight cars east and south	3,428,183
Number of miles run by empty freight cars west and north	2,649,734
Total freight car mileage	26,209,376
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	26 566-1000
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north	19 915-1000

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles (average)	25
Rate of speed of freight trains, including stops, miles (average)	12

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain	240,533	13.94
Flour	151,533	8.79
Provisions (beef, pork, lard, etc.)	36,935	2.14
Animals	143,590	8.32
Other agricultural products	141,597	8.21
Lumber and forest products	149,350	8.65
Coal	406,427	23.56
Plaster, lime, cement and salt	62,369	3.61
Petroleum, oil, and emigrant movables	21,682	1.26
Iron, steel, and castings	25,169	1.46
Manufactures—articles shipped from point of production	82,391	4.77
Merchandise, and other articles not enumerated above	263,726	15.29
Total tons carried	1,725,302	100

*NOTE.—Acting upon the remarks made on page 21 of your report ending June 30, 1885, we have added, in addition to the expense directly charged to freight traffic, a corresponding proportion of the maintenance of way and all other expenditures, which items were left out in previous years.

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	TONS.	PER CENT.
Grain	240,170	13.97
Flour	151,437	8.81
Provisions (beef, pork, lard, etc.)	36,925	2.14
Animals	143,580	8.35
Other agricultural products	141,502	8.23
Lumber and forest products	146,438	8.51
Coal	406,261	23.62
Plaster, lime and cement	61,665	3.60
Petroleum, oil, and emigrant movables	21,640	1.26
Iron, steel and castings	25,169	1.46
Manufactures—articles shipped from point of production	82,202	4.78
Merchandise, and other articles not enumerated above	262,563	15.27
Total tons carried	1,719,602	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? The United States Express Company, which pays us $4,680 each month.

SLEEPING-CARS.

Do sleeping, parlor, or dining-cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? The Pullman sleepers run on this road; we pay them three cents per mile. By Pullman Palace Car Company; from $1.50 to $2.00.

What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings? Paid to Pullman Palace Car Company, $12,576.42. Three cents per mile, paid to treasurer of the Pullman Palace Car Company.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the U. S. government for the transportation of its mails on your road in Iowa, and what terms of service? $65,921.29. The rate of compensation is based upon the weighing of the mail for periods fixed by the government.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? $708.30.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? None.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? The Western Union Telegraph Company owns 824.94 miles.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1886.

KILLED.

DATE.		NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1885.				
August	22	E. G. Delker, trespasser	Dixon	Walking on track.
October	13	Byron Card, switchman	Cedar Rapids	Fell from car.
October	30	M. L. Rice, engineer	Northwood	Train ditched.
October	30	M. Connors, brakeman	Northwood	Train ditched.
December	4	C. Delaney, minor	What Cheer	Walking on track.
December	21	Charles Quinlan, switchman	What Cheer	Coupling cars.
December	28	W. H. Hurd, brakeman	Camanche	Pulling pin.
1886.				
January	7	Henry Petrie, section laborer	Between Iowa Falls and Carlaton	Walking on track.
January	7	Robert Pasco, section laborer	Between Iowa Falls and Carlaton	Walking on track.
March	24	James Armstrong, trespasser	Walker	Suicide.
April	17	Patrick Cawley, trespasser	Clinton	Walking on track.

INJURED.

1885.				
July	28	J. Cronin, laborer	Iowa City	Tie fell on foot; ankle broken.
October	14	A. R. McQuilken, merchant	Dysart	Fell from car; leg broken.
October	30	W. M. Fisher, conductor	Dows	Coupling cars; hand mashed.
October	30	Joseph Collins, fireman	Northwood	Train ditched; scalded.
November	12	Henry Richter, wiper	Cedar Rapids	Climbing on car; foot crushed.
November	15	Henry Grevor, car repairer	Burlington	Coaling up engine; arm broken.
November	17	W. S. Bagley, switchman	Clinton	Coupling cars; arm broken.
December	7	E. Holtz, section foreman	Riverside	Fell off hand-car; leg broken.
1886.				
January	28	Mrs. Mary Brady, passenger	Cedar Rapids	Slipped and fell on walk; leg broken.
April	22	John Miller, tramp	Columbus Junction	Climbing on train; leg crushed.
April	27	Franz Schultz, passenger	Cedar Falls	Jumped from train; leg broken.
June	10	J. N. Braden, traveling man	Nora Junction	Boarding moving train; ankle broken.
June	24	J. Dixon, brakeman	Cedar Rapids	Fell from car; foot crushed.

TABULAR STATEMENT OF ACCIDENTS.

CAUSES OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employes.	Others.	Passengers.	Employes.	Others.
Derailments	....	2	....	....	1	....
Coupling cars	....	2	....	....	2	....
Falling from trains	....	1	....	....	....	....
Getting on and off trains	....	....	....	3	3	1
Miscellaneous	....	....	....	....	2	1
Trespassers on track	....	2	4	....	....	....
Total	....	7	4	3	8	2

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year	11
Number of persons injured during the year	13
Number of casualties purely accidental during the entire year	2
Number resulting from lack of caution, carelessness, or misconduct	17
Number of persons killed while intoxicated	None.
Number of persons injured while intoxicated	None.
Number of trespassers on track killed	3
Number of tramps or others stealing rides killed or injured	1
Suicides in Iowa	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—C. J. Ives, Cedar Rapids.
Vice-President—Robt. Williams, Cedar Rapids.
Secretary—S. S. Dorwart, Cedar Rapids.
Treasurer—H. H. Hollister, New York.
General Superintendent—C. J. Ives, Cedar Rapids.
Assistant General Superintendent—Robt. Williams, Cedar Rapids.
Division Superintendents—W. P. Braden, Geo. A. Goodall, Cedar Rapids.
Chief Engineer—H. F. White, Cedar Rapids.
Superintendent of Telegraph—W. P. Ward, Cedar Rapids.
Auditor—J. C. Brocksmit, Cedar Rapids.
General Passenger Agent—J. E. Hannegan, Cedar Rapids.
General Freight Agent—J. E. Utt, Cedar Rapids.
General Solicitor—S. K. Tracy, Burlington.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

C. J. Ives, Cedar Rapids, Iowa.
T. J. Potter, Chicago, Illinois.
C. D. Close, Iowa City, Iowa.
J. W. Blythe, Burlington, Iowa.
J. C. Peasley, Chicago, Illinois.
C. Lynde, Rock Island, Illinois.
J. N. Dewey, Des Moines, Iowa.
R. R. Cable, Chicago, Illinois.
C. P. Squires, Burlington, Iowa.
Lyman Cook, Burlington, Iowa.
E. S. Bailey, Clinton, Iowa.
F. H. Griggs, Davenport, Iowa.
J. Carscadden, Muscatine, Iowa.

Date of annual meeting of stockholders, fourth Tuesday in May.
Fiscal year of company ends December 31.
General offices of the company are located at Cedar Rapids, Iowa.

STATE OF IOWA, COUNTY OF LINN. } ss.

C. J. Ives, President and General Superintendent of the Burlington, Cedar Rapids & Northern Railway Company, being duly sworn, depose and say that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1886, to the best of his knowledge and belief.

(Signed,)

C. J. IVES.

Subscribed and sworn to before me, this 6th day of September, A. D. 1886.

JOHN C. BROCKSMIT,

[L. S.] *Notary Public.*

Received and filed in the office of the Commissioners of Railroads, this 7th day of September, A. D. 1886.

E. G. MORGAN, *Secretary.*

REPORT

OF THE

CENTRAL IOWA RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1886.

CAPITAL STOCK.

Amount authorized by articles of association	$ 19,000,000	
Amount authorized by vote of the company	11,274,800	
Amount issued: number of shares, 100,434; amount paid in		$ 10,043,400.00
Amount of common stock issued	8,080,800	
Amount of preferred stock issued, and conditions of preferment:		
First preferred $ 881,700		
Second preferred 1,080,900		
	1,962,600	
First preferred stock is entitled to dividend not exceeding 7 per cent, payable out of net earnings after the interest on company's bonds has been paid.		
Second preferred stock is entitled to same dividend after the interest on company's bonds and dividend not exceeding 7 per cent on first preferred stock have been paid.		
Total amount paid in, as per books of the company		$ 10,043,400.00
Amount of stock per mile of road	$ 20,166.54	
Amount of stock representing the road in Iowa	8,172,800.00	
Amount of stock held in Iowa	36,900.00	
Total number of stockholders	1,618	
Number of stockholders in Iowa	12	

DEBT.

Funded debt as follows:		
Main line bonds, due July 15, 1899, rate of interest, seven per cent		$ 3,700,000.00
Amount of interest paid on same during the year	$ 223,435.00	
Divisional bonds, due April 1, 1912, rate of interest, six per cent		1,200,000.00
Amount of interest paid on same during the year		
Eastern Division bonds, due April 1, 1912, rate of interest, six per cent		1,531,000.00
Amount of interest paid on same during the year		
Illinois Division bonds, due April 1, 1912, rate of interest, six per cent		1,517,000.00
Amount of interest paid on same during the year		
Coupon debt certificates, due at company's pleasure, rate of interest, seven per cent		629,000.00
Amount of interest paid on same during the year		
Consolidated bonds, due June 1, 1924, rate of interest, six per cent		110,142.65
Amount of interest paid on same during the year. None due.		
Car trust certificates		508,000.00
Total amount of funded debt		$ 9,195,142.65
Floating debt:		
Incurred for interest	$ 577,293.05	
Total amount of floating debt		577,293.05
Total amount of debt liabilities		$ 9,772,435.70
Amount of debt per mile of road	$ 19,622.46	
Amount of debt representing the road in Iowa		$ 8,163,935.70
Total amount of stock and debt		19,815,835.70
Amount of stock and debt per mile of road	39,789.00	
Amount of interest paid representing the road in Iowa during the year		223,435.00

COST OF ROAD AND EQUIPMENT.

Total expended for construction		$ 18,644,302.87
Average cost of construction per mile of road (498.023 miles)	$ 37,436.27	
Proportion of cost of construction for Iowa	15,221,985.88	

COST OF EQUIPMENT.

Locomotives	$ 256,846.74
Snow-plows on wheels	1,000.00
Passenger, mail, baggage and express cars	85,330.96
Freight and other cars	426,690.87
Wrecking-cars, pile-drivers and tools	5,193.55
Total for equipment	$ 775,062.12
Average cost of equipment per mile of road operated by company (512.654 miles)	1,511.86
Proportion of cost of equipment for Iowa, mileage basis	626,085.00
Total cost of road and equipment	$ 19,419,364.49
Average cost of road and equipment per mile owned (498.023 miles)	38,993.00
Proportion of cost of road and equipment for Iowa	15,848,070.88
Average cost of road and equipment per mile in Iowa owned (409.364 miles).	38,713.88

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Bridging and masonry	$ 2,398.12
Superstructure, including rails	14,635.23
Land, land damages and fences	4,741.92
Passenger and freight stations, coal sheds and water stations	3,406.56
Machine shops, including machinery and tools	4,369.52
Engineering, agencies, salaries and other expenses during construction	123.24
Construction, Illinois division	9,850.71
Construction, Lyle extension	2,102.23
Construction, telegraph line on Lyle extension	363.59
Total for construction	$ 41,991.12

EQUIPMENT.

	Number.	
Locomotives—tanks	2	861.07
Locomotives—air brake equipment		1,252.42
New snow plows for engines	2	397.11
Total for equipment		$ 2,510.60
Total expenditures charged to property accounts		$ 44,501.72
Net addition to property account for the year		$ 44,501.72

ANALYSIS OF EARNINGS.

Earnings, passenger:		
From local passengers	$ 166,175.11	
From through passengers	69,269.33	
From all passengers		$ 235,444.44
From express and baggage		14,452.18
From mails		30,724.83
From other sources, passenger department		939.93
Total earnings, passenger department		$ 281,561.38
Earnings per train mile run (355,672 miles)	$ .7916	
Earnings, freight:		
From local	739,842.80	
From through	298,217.86	
Total earnings, freight department		1,038,060.66
Earnings per train mile run (928,756 miles)	$ 1.118	
Total transportation earnings		$ 1,319,622.04
Earnings per train mile run, from all trains earning revenue (1,284,428 miles)	1.028	
Earnings per mile of average road operated (503.98 miles)	2,618.40	
Proportion of earnings for Iowa	1,129,972.19	
Rents received for use of road		14,000.00
Rents received for use of stations, etc		2,311.10
Car mileage (credit balances)		1,369.65
Earnings from all other sources:		
Central Iowa Railway Company's proportion of telegraph receipts	652.07	
Use of locomotives	255.00	
Cancellation of old balances against the company	125.68	
Various small items	178.43	
		1,211.18
Total earnings from all sources		$ 1,338,513.97
Proportion of earnings for Iowa	$ 1,144,468.03	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES.)

Repairs of road-bed and track	$ 144,178.55
Renewal of rails	20,115.20
Number tons laid, steel, 1,032 1,850-2,240.	
Renewal of ties	39,547.84
Number laid, 95,116 and nine set switch ties.	
Repairs and renewal of bridges, including culverts and cattle-guards	28,239.24
Repairs of fences, road-crossings and signs	5,151.61
Repairs and renewal of buildings and machinery and tools therein, stations and water tanks	20,544.93
Total	$ 257,817.39

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	$ 63,727.25
Repairs of passenger cars and renewal	16,085.04
Repairs of freight cars	50,505.13
Total	$ 130,317.42

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives	$ 85,784.46
Water supply	4,508.62
Oil and waste	13,069.84
Locomotive service	103,155.66
Passenger train service	11,623.88
Passenger train supplies	2,399.83
Mileage of sleeping and passenger cars (debit balance)	6,402.18
Freight train service	55,749.05
Freight train supplies	2,349.19
Mileage of freight cars (debit balance)	5,687.30
Telegraph expenses (maintenance and operating)	28,199.39
Damage and loss of freight and baggage	1,009.67
Damages to property and cattle	12,254.63
Personal injuries	5,934.57
Agents and station service	66,265.47
Station supplies	4,397.69
Total	$ 408,791.43

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks		$ 40,291.48
Legal expenses		7,585.76
Insurance		4,400.00
Stationery and printing		10,705.40
Outside agencies and advertising		13,853.34
Contingencies:		
Trackage	$ 4,507.63	
Peoria terminals	25,141.21	
Mississippi river transfer	43,159.99	
Rent of buildings and grounds	1,144.04	
Miscellaneous expenses	16,831.38	
New York office expenses	500.85	
Interest and exchange	10,088.52	
Total		$ 101,373.62
Taxes in Iowa	$ 45,149.70	
Taxes in other States	14,569.20	
Total taxes		59,718.90
Total		$ 237,928.50

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings	$ 257,817.39
Maintenance of motive power and cars	130,317.42
Conducting transportation	408,791.43
General expenses, including taxes	237,928.50
Total operating expenses and taxes	$ 1,034,854.74

Operating expenses and taxes per average mile of road, operated, 503.98 miles	$ 2,053.36	
Operating expenses and taxes per train mile run, for trains earning revenue, 1,284.428 miles	80 57-100	
Proportion of operating expenses and taxes for Iowa		$ 856,680.13
Expenses of running and management of passenger trains		161,273.44
Expenses of running and management of passenger trains, per train mile		45 35-100
Expenses of running and management of freight trains		873,581.30
Expenses of running and management of freight trains, per train mile		94 06-100
Expenses of running and management of all trains earning revenue		80 57-100
Percentage of expense to earnings	77 31-100	

GENERAL EXHIBIT.

Total earnings		$ 1,338,513 97
Total expenses, including taxes		1,034,854.74
Net earnings		303,659.23
Rentals, specifying the amount paid to each company:		
Minnesota & Northwestern Railroad Company		7,185.47
Interest accruing during the year		544,888 00
Interest paid during the year		254,383.00
Interest paid during the year on account of the road in Iowa, bonds		223,435.00
Interest on funded debt, bonds	$ 513,940.00	
Interest paid on funded debt, bonds	223,435.00	
Interest on car trust certificates	30,948.00	
Interest paid on car trust certificates	30,948.00	
Interest falling due during the year and not paid	355,612.50	
Transportation certificates liquidated during the year		17,312.10
Balance for the year, deficit		265,726.34
Balance at commencement of the year		237,152.83
Balance at the close of the year, June 30, 1886, deficit		$ 28,573.51
Add. Charge to income account, account of previous years:		
Repairs eastern division, 1884		5,464.33
Interest on old accounts settled		19,634.85
Rental to Mercer County Bridge Company		15,047.98
Deficit at close of year June 30, 1886		$ 68,720.67

INCOME ACCOUNT.

Income from earnings		$ 1,338,513.97
Total income from all sources for the year		$ 1,338,513.97
Proportion of income for Iowa	$ 1,144,468.03	

GENERAL RECAPITULATION.

Total income		$ 1,338,513 97
Total operating expenses and taxes		1,034,854.74
Net income above operating expenses and taxes		303,659.23
Net deficit after operating expenses. taxes, interest and rental		$ 265,726.34
Gross income per train mile run, 1,284,428 miles	$ 1.04 2-10	
Net income per train mile run, 1,284,428 miles	.23 7-10	
Percentage of net income to stock and debt	1 53-100	
Percentage of net income to cost of road and equipment	1 55-100	

SURPLUS.

Surplus at commencement of the year	$ 237,152.83
Surplus at the close of the year, deficit	68,720.67
Due on vouchers and accounts	1,092,929.44
Proceeds of consolidated bonds	86,606.99
	$ 1,110,815.76
Amount absorbed in construction and old indebtedness	$ 798,964.99
Amount absorbed in leased rolling stock	120,848.85
Amount in material and balances from other roads and cash	191,001.92
	$ 1,110,815.76

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1886.

DEBIT.

Cost of all construction, equipment and franchises		$ 18,620,400.00
Charge to construction and equipment		690,713.18
Paid on old indebtedness (old company)		108,251.81
Discount on consolidated bonds		23,535.66
Leased rolling stock		628,848.85
Miscellaneous book accounts	$ 27,481.00	
Material on hand	59,946.42	
Due from stations	19,872.20	
Bills receivable	800.15	
Real estate (farm)	1,438.73	
Stock in other companies	32,016.08	
Cash on hand	49,447.34	
		191,001.92
Profit and loss balance		68,720.67
Total		$ 20,331,472.09

CREDIT.

Capital stock	$ 10,043,400.00
Funded debt	8,687,142.65
Car trust certificates	508,000.00
Vouchers and accounts	1,092,929.44
Total	$ 20,331,472.09

DESCRIPTION OF ROAD.

Length of main line of road from Albia, Iowa, to Manly Junction, Iowa	177.841
Length of main line of road from Manly Junction, Iowa, to Northwood, Iowa, leased to the Burlington, Cedar Rapids & Northern Railroad	11.640
Length of main line of road in Iowa, Manly Junction, Iowa, to Lyle, Minnesota, leased from the Minnesota & Northern	20.200
Length of main line of road to Mississippi river from Oskaloosa, Iowa, to Iowa Junction, Illinois, bridge and bridge company's track leased, 2.571 miles	186.400
Length of main line of road in Iowa	305.978
Length of main line of road in Minnesota	.345
Length of main line of road in Illinois	89.758
Branches owned by this company :	
Belmond branch	22.203
Story City branch	34.510
State Centre branch	26.640
Montezuma branch	13.612
Newton branch	27.748
Muchakinock branch	.....
Total length of branches owned by this company	124.713
Total length of branches owned by this company in Iowa	124.713
Total length of road belonging to this company	498.023
Total length of road belonging to this company in Iowa	409.364
Aggregate length of sidings and other tracks not above enumerated	63.234
Same in Iowa	53.200
Aggregate length of track, computed as single track, exclusive of sidings	498.023
Same in Iowa	409.364
Total length of steel rails in tracks in Iowa, exclusive of sidings, owned	161.085
Total length of steel rails in tracks in Iowa, exclusive of sidings, leased	21.327
Total length of iron rails in tracks in Iowa, exclusive of sidings	248.279
Weights per yard, steel, 52 to 60 pounds.	
Weights per yard, iron, 52 to 56 pounds.	
Gauge of track	4.8½

FROM	MILES. Total.	Iowa.	Minnesota.	Illinois.	Leased under contract.
Albia, Iowa to Manly Junction, Iowa 177.841					
Manly Junction, Iowa to Northwood, Iowa ..... 11.640—	189.481	189.481	.....	.....	.....
Manly Junction, Iowa to Lyle, Minnesota	20.200	19.855	.345	.....	20.200
Oskaloosa, Iowa to Iowa Junction, Illinois	186.400	96.642	.....	89.758	2.571
BRANCHES—					
Hampton, Iowa to Belmond, Iowa	22.203	22.203	.....	.....	.....
Minerva Junction, Iowa to Story City, Iowa	34.510	34.510	.....	.....	.....
Newburg, Iowa to State Center, Iowa	26 640	26.640	.....	.....	.....
G. & M. Junction, Iowa to Montezuma, Iowa	13.612	13.612	.....	.....	.....
New Sharon, Iowa, to Newton, Iowa	27.748	27.748	.....	.....	.....
	52 .790	430.691	.....	.....	.....
Iowa Junction, Illinois to Peoria, Illinois	.....	.....	.....	.....	.....
Peorai & Pekin Union R'y Co's tracks under contract	3.500	.....	.....	3.500	3.500
	524.290	430.691	.345	93.258	26.271
Less leased to B., C. R. & N. R'y Co	.....	.....	.....	.....	.....
Manly Junction, Iowa to Northwood, Iowa	11 640	11.640	.....	.....	.....
Total miles operated	512.654	419.051	3.45	93.258	26.271

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each :		
Peoria & Pekin Union R'y, Iowa Junction, Illinois to Peoria, Ill., miles.		3.500
Keithsburg Bridge Company's tracks		2.571
Minnesota & Northwestern R. R., Manly Junction, Iowa to Lyle, Minn.		20.200
Total length of the above roads		26.271
Total length of above roads in Iowa		21.327
Total length of above roads in other States (specifying each :)		
Minnesota	.345	
Illinois	4.599—	4.944
If any part of the road was first opened for operation during the past year, state the date, December 6, 1885, M. & N. W. R. R., company's track, Manley Junction to Lyle, Minnesota.		
Total miles of road operated by this company		512.654
Average miles of road operated by this company for year	503.980	
Total miles road operated by this company in Iowa		419.051
Average miles road operated by this company in Iowa for year	410.377	

STATIONS.

Number of stations on all roads owned by this company	97
Same in Iowa	77
Number of stations on all roads operated by this company	102
Same in Iowa	77
Number of telegraph offices in stations in Iowa	64

EMPLOYES.

Number of persons regularly employed on all roads operated by this company, average	1,075
Same in Iowa	925
Amount paid employes, including officials, on all roads operated by this company	$ 578,421.23
Same in Iowa	508,421.23

BRIDGES IN IOWA.

	No.	Aggregate Length.
Wooden truss bridges over 100 feet in length	12	2,509
Combination bridges over 100 feet in length	2	271.5
Combination bridges under 100 feet in length	4	384
Wooden trestle and pile	504	49,021

BOX CULVERTS IN IOWA.

Stone	2	225

CATTLE-GUARDS.

Number of in Iowa	962

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year, feet		127,048
Timber culverts replaced with timber	1	

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	Kind.	Material.	When built.	Length in feet.
Replacing combination :				
Four miles south of Marshall, Iowa...	Howe Truss.....	Wood....	March, 1886.....	118
Extension :				
Eddyville, Iowa.....	Howe Truss.....	Wood....	May, 1886.....	143
Total..				161

Give the average number of years the trestle and pile bridges last on your road in Iowa..... 10

Give the average number of years that wooden truss bridges last on your road in Iowa..... 8 to 9

ROAD-BED AND TRACK.

Number of track sections in Iowa..... 60
Average length of sections, miles..... 7
Average number of men in each section gang..... 4
Number of new ties laid in track during the year in Iowa..... 87,707
Average number of new tries per mile of road, laid during year..... 217
New rails laid in track during the year in Iowa—steel [1,932 1850.2240 tons], miles..... 11
Total track laid with new rails during the year in Iowa, miles..... 11
What is the average number of years that iron rails last in your track on main line in Iowa..... 10
What is the average number of years that iron rails last in your track on branches in Iowa? New.
What is the average number of years that steel rails last in your track on main line in Iowa? New.
What is the average number of years that steel rails last in your track on branches in Iowa? New.
What is the average number of years that ties last in your track in Iowa? Oak, 7 to 8 ; cedar, 6.

CROSSINGS IN IOWA.

What railroads crosses your road at grade, and at what locality?
Burlington, Cedar Rapids & Northern at Manly Junction, Abbot and Morning Sun.
Chicago, Milwaukee & St. Paul at Mason City Junction, State Center Junction and Hedrick.
Illinois Central at Ackley.
Chicago, Iowa & Dakota at Eldora.
Chicago & Northwestern at Gifford, Marshalltown and one mile west of Wight.
Wisconsin, Iowa & Nebraska at Marshalltown and one mile west of State Center.
Chicago, Rock Island & Pacific at Grinnell and Given.
Chicago, Burlington & Quincy at Maxon.
Burlington & Northwestern (narrow guage), one mile east of Oskaloosa, one mile west of Hedrick, one and a quarter miles west of Martinsburg and Brighton.
Burlington & Western (narrow guage) at Winfield.
What railroads cross your road, either over or under, and at what locality?
C., M. & St. P. (Council Bluffs Division) at Pickering.
C., R. I. & P. (Washington Branch) at Oskaloosa,
C., R. I. & P. (Southwestern Division) at Brighton.

Number of highway crossings at grade..... 399
Number of highway crossings at which there are flagmen..... 3
Number of highway crossings over railroad..... 4
Number of highway crossings under railroad..... 8
Number of highway bridges 18 feet above track..... 4
Number of highway bridges less than 18 feet above track.....None.

FENCING IN IOWA.

How many miles of your road in Iowa are fenced, miles..... 277
What is the average cost per rod, this year, cents..... 30
What is the total cost of same since 1882 (127 miles road)..... $ 36,170.67
How many miles of new fencing have you built during the year (road) miles 30
Give the number of miles needed on both sides of your track in each county in Iowa, (miles of road)..... 123

ROLLING STOCK.

	LEASED.	OWNED.	TOTAL.
Number of locomotives.....	25	32	57
Number of passenger cars.....	6	13	19
Number of baggage, mail and express cars.....	5	10	15
Number of box freight cars.....	250	386	636
Number of stock cars.....		60	60
Number of platform and coal cars.....	300	587	887
Number of other cars.....		21	21
Total number of cars.....	561	1,077	1,638

Maximum weight of locomotives and tenders, tons..... 65
Average weight of locomotives and tenders, tons..... 48
Number of locomotives equipped with train brake..... 20
Kind of brake, Westinghouse Air Brake, 15 ; American Steam Brake, 5.
Maximum weight of passenger cars, tons..... 22
Average weight of passenger cars, tons..... 20
Number of cars equipped with train brake..... 32
Kind of brake, Westinghouse.
Number of passenger cars equipped with Miller platform and buffer..... 32
The amount of tonnage that can be carried over your road exclusive of cars, by an engine of given weight. Weight of engine, 65 tons; 525 maximum ; 270 minimum.

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year..... 355,672
Miles run by freight trains during the year..... 928,756
Miles run by switching trains during the year..... 288,880
Miles run by other trains during the year..... 41,678
Total train mileage..... 1,614,986

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains..... 3.76
Average weight of passenger trains (exclusive of passenger engines, tons... 75
Average number of cars in freight trains..... 14.40
Average weight of trains (exclusive of freight engines) tons..... 130

PASSENGER TRAFFIC.

Number through passengers carried	25,240
Number of local passengers carried	209,335
Number of special ticket passengers carried	19,491
Total number of passengers carried	254,066
Total passenger mileage, or passengers carried one mile	7,182,513
Average distance traveled by each passenger, miles	28.27
Average amount received from each passenger, cents	80.78
Highest rate of fare per mile for any distance, cents	3.5
Lowest rate of fare per mile for any distance, cents	2
Average rate of fare per mile for all passengers, cents	2.857

FREIGHT TRAFFIC.

Number of tons of through freight carried	138,953
Number of tons of local freight carried	602,200
Total tons of freight carried	741,153
Total mileage of through freight (tons carried one mile)	15,390,315
Total mileage of local freight (tons carried one mile)	71,473,238
Total freight mileage, or tons carried one mile	86,863,553
Average rate per ton per mile received for through freight, cents	1.94
Average rate per ton per mile received for local freight	1.3
Average rate per ton per mile received for all freight	1.19
Percentage of freight originating at, and carried to stations in Iowa, to total freight carried in Iowa. (This should not include fuel or any material for the use of the road)	55.63

CAR MILEAGE.

Number of miles run by loaded freight cars east and south	2,169,897
Number of miles run by loaded freight cars west and north	5,255,782
Number of miles run by empty freight cars east and south	4,046,629
Number of miles run by empty freight cars west and north	962,040
Total freight car mileage	12,434,348
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	65
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north	15

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles per hour	22 to 30
Rate of speed of freight trains, including stops, miles per hour	9 to 15

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain	84,020	11.3
Flour	4,945	.7
Animals	39,330	5.3
Lumber and forest products	45,264	6.1
Coal	472,519	63.8
Plaster, lime and cement	2,074	.3
Salt	3,383	.4
Petroleum and oil	1,293	.2
Iron, steel and castings	2,093	.3
Stone and brick	14,904	2.0
Merchandise, and other articles not enumerated above	71,328	9.6
Total tons carried	741,152	100

TONNAGE CROSSING THE MISSISSIPPI RIVER BRIDGE AT KEITHSBURG, IOWA, FOR THE YEAR ENDING JUNE 30, 1886.

East bound number of tons	75,418
West bound number of tons	29,960
Total tons	105,378

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	TONS.	PER CENT.
Grain	3,880	1.0
Flour	531	.1
Animals	4,872	1.2
Lumber and forest products	2,583	.7
Coal	371,533	90.1
Plaster, lime and cement	547	.1
Salt	277	
Petroleum and oil	144	.1
Iron, steel and castings	144	
Stone and brick	8,616	2.0
Merchandise and other articles not enumerated above	19,205	4.7
Total tons carried	412,331	100.

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? United States Express Company, who supply agents and messengers, Railway Company furnishing cars. Freight taken and delivered at cars.

SLEEPING-CARS.

Do sleeping, parlor or dining-cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Chicago, Milwaukee and & St. Paul Railway sleeping-cars to December, 1885; at present, Pullman and Woodruff sleeping-cars. Additional charges according to distance go to the sleeping-car companies.

What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. Paid Pullman Company $2,780.04; paid Woodruff Company $867.96; paid Chicago, Milwaukee & St. Paul Railway Company $1,019.38. Total, $4,667.38. Mileage is paid by this company to sleeping-car companies, the latter receiving additional charges.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? Compensation during year, $26,392.36, based on amount and character of service. Cars with proper conveniences are furnished by railway company.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? $825.96.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? None.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union Telegraph Company owns 430 miles.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1886.

KILLED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1885.			
September 11	Pat Kangley	Gifford	Washout.
November 2	Jno. W. Skene	Oskaloosa	Tresspass—lack of caution.
December 4	Jno. A. Widdy, brakeman	Mason City	Coupling—lack of caution.
December 24	—— Sharp, small child	Hampton	Run over at crossing.
1886.			
April 1	A. J. Stain, farmer	Ollie	Walking on track.
March 13	C. Platt, hostler	Lyle	Can filed with benzine exploded ; died in two days.

INJURED.

1885.			
August 27	S. Butterfield, brakeman	West Keithsburg	Coupling—lack of caution; finger cut off.
September 5	D. T. Weaver, brakeman	Clemons Grove	Coupling—lack of caution; finger crushed.
October 26	C. E. Auld, brakeman	Wright	Fell from train—purely accidental ; side bruised.
November 4	Benj. Schultz, section laborer	Morning Sun	Jumping from bridge ; slightly bruised.
November 14	Josiah Fisher, passenger	Gilman	Getting off moving train—carelessness; head cut, wrist sprained
November 21	Eugine Boals, brakeman	Belmond	Coupling—carelessness; finger bruised.
November 30	N. W. Bell, brakeman	Gilman	Coupling—lack of caution; hip bruised.
December 16	C. Allen, brakeman	Lyle	Coupling—carelessness; two fingers mashed.
December 24	J. Sharp, farmer	Hampton	Crossing ahead of train—lack of caution; bruised.
December —	Mrs. J. Sharp	Hampton	Crossing ahead of train—lack of caution; bruised.
1886.			
January 1	H. Cockrell, passenger	Givin	Riding on platform—carelessness ; finger bruised.
February 11	Jno. Gilliam, conductor	Lacey	Broken wheel; bruised.
February 11	S. A. Kelley, brakeman	Lacey	Broken wheel ; bruised.
February 11	Mrs. J. H. Blair, passenger	Near Dillon	Broken rail; collar bone broken.
February 11	Miss Anna Hevrick, passenger	Near Dillon	Broken rail; face and hands bruised.
February 11	Mrs. Hannegan, passenger	Near Dillon	Broken rail; bruised.
February 11	T. L. Seevers, coal handler	Near Dillon	Broken rail; bruised.
February 26	A. W. Comstock, brakeman	Martinsburg	Coupling—carelessness; finger pinched.
January 13	Mrs. J. B. Bobin, passenger	Clay	Getting off moving train; claims was bruised.
January 30	H. H. Blackburn, switchman	Marshalltown	Coupling—lack of caution; bruised.
January 30	M. Young, brakeman	Ackley	Letting coal bucket fall—accident; ankle bruised.
February 11	A. M. Condon, ex-brakeman	Lacey	Broken wheel; bruised.
March 1	S. O. Adams, brakeman	Mason City Junction	Coupling—lack of caution; finger mashed.
March 22	Louis Nenor, section laborer	Marshalltown	Unloading iron; foot bruised.
March 28	August Jacob, brakeman	Excelsior	Coupling—accidental; ankle crushed.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employes.	Others.	Passengers.	Employes.	Others.
Derailments					3	1
Caught in frogs, guard rails or switches				3	1	
Coupling cars		1			8	
Falling from trains				1	1	
Getting on and off trains				1		
Highway crossings						2
Miscellaneous		1	1	1	3	
Tresspassers on track			2			
Total		2	4	6	16	3

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year	6
Number of persons injured during the year	25
Number of casualties purely accidental during the entire year	13
Number resulting from lack of caution, carelessness or misconduct	18
Number of trespassers on track killed	2

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Elijah Smith, New York.
Vice-President—Russell Sage, New York.
Secretary—C. H. Ackert, Marshalltown, Iowa.
Treasurer—Seth Zug, Marshalltown, Iowa.
General Manager—E. L. Dudley, Marshalltown, Iowa.
Assistant Superintendents—J. G. Johnson, Marshalltown, Iowa, and D. F. Phelps, Monmouth, Illinois.
Chief Engineer—Geo. A. Pruden, Marshalltown, Iowa.
Superintendent of Telegraph—F. C. Eldredge, Marshalltown, Iowa.
Auditor—M. C. Healion, Marshalltown, Iowa.
General Passenger Agent—J. P. Nourse, Marshalltown, Iowa.
General Freight Agent—H. L. Shute, Marshalltown, Iowa.
Attorneys—Blair & Daly, Marshalltown, Iowa.

DIRECTORS, NAME AND POSTOFFICE ADDRESS.

Russell Sage, New York City.
Elijah Smith, New York City.
Geo. T. M. Davis, New York City.
E. H. Perkins, New York City.
Alfred Sully, New York City.
Edward E. Chase, New York City.
F. W. Huidekoper, New York City.
H. Kennedy, New York City.
H. J. Boardman, Boston, Massachusetts.
Francis Peabody, Jr., Boston, Massachusetts.
William Hanna, Monmouth, Illinois.

Date of annual meeting of stockholders, first Wednesday in June.
Fiscal year of company ends December 31st.
General offices of the company are located at Marshalltown, Iowa.

STATE OF IOWA, COUNTY OF MARSHALL. } ss.

E. L. Dudley, General Manager, and M. C. Healion, Auditor, of the Central Iowa Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1886, to the best of their knowledge and belief.

(Signed,) E. L. DUDLEY, *General Manager.*
[L. S.] M. C. HEALION.

Subscribed and sworn to before me, this 17th day of September, A. D. 1886.

C. H. ACKERT,
[L. S.] *Notary Public.*

Received and filed in the office of the Commissioners of Railroads, this 20th day of September, A. D. 1886.

E. G. MORGAN, *Secretary.*

REPORT

OF THE

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY.

FOR THE YEAR ENDING JUNE 30, 1886.

CAPITAL STOCK.

Amount authorized by articles of association	No limit.	
Amount authorized by vote of the company	$ 76,386,025.00	
Amount issued, number of shares —; amount paid in		$ 76,386,025.00
Amount of common stock issued	76,386,025.00	
Total amount paid in as per books of the company		$ 76,386,025.00
Amount of stock per mile of road	$ 15,828.35	
Amount of stock representing the road in Iowa	14,295,914.22	
Amount of stock held in Iowa		
Total number of stockholders, about 10,000; constantly changing.		
Number of stockholders in Iowa		

NOTE.—By sale and consolidation, the Burlington & Missouri River Railroad company's road, property and franchises have been merged with those of the Chicago, Burlington & Quincy Railroad Company, the managers of which have not the information necessary for answering many of the questions asked in this book. Most of the accounts of the Burlington & Missouri River Railroad Company were destroyed by fire in 1872.

DEBT.

Funded debt as follows :

NAME OF BONDS.	When issued.	When payable.	Rate of interest.	Interest, when payable.	Amount.
C., B. & Q. Trust mortgage	Oct. 1, 1864	Oct. 1, 1890	7	April and Oct. 1	$ 653,000.00
C., B. & Q. Plain 7s	Jan. 1, 1872	Jan. 1, 1896	7	Jan'y and July 1	547,500.00
C., B. & Q. Consolidated mort.	July 1, 1873	July 1, 1903	7	Jan'y and July 1	13,986,000.00
C., B. & Q. 2d mortgage	July 1, 1860	July 1, 1890	4	Jan'y and July 1	416,000.00
C., B. & Q. 5s of 1895	June 1, 1875	June 1, 1895	5	June and Dec. 1	378,000.00
C., B. & Q. 5s of 1901	Oct. 1, 1876	Oct. 1, 1901	5	April and Oct. 1	2,325,000.00
C., B. & Q. 5s Iowa mortgage	Oct. 1, 1879	Oct. 1, 1919	5	April and Oct. 1	2,912,000.00
C., B. & Q. 4s Iowa mortgage	Oct. 1, 1879	Oct. 1, 1919	4	April and Oct. 1	9,593,000.00
C., B. & Q. 4s of 1921	Sept. 1, 1881	Sept. 1, 1921	4	March and Sept. 1	4,300,000.00
C., B. & Q. 4s of 1922	Feb. 1, 1882	Feb. 1, 1922	4	Feb'y and Aug. 1	7,968,000.00
C., B. & Q. debenture	May 1, 1883	May 1, 1913	5	May and Nov. 1	9,000,000.00
B. & M. (Iowa) land grant	Oct. 1, 1863	Oct. 1, 1893	7	April and Oct. 1	4,170,550.00
B. & M. (Iowa) convertible	July 1, 1870	July 1, 1889	8	Jan'y and July 1	152,500.00
B. & M. (Iowa) convertible	July 1, 1869	July 1, 1894	8	Jan'y and July 1	72,500.00
B. & M. in Neb., consl'd mort.	July 1, 1878	July 1, 1918	6	Jan'y and July 1	11,717,800.00
B. & M. in Nebraska, 4s	Jan. 1, 1880	Jan. 1, 1910	4	Jan'y and July 1	3,347,000.00
Republican Valley Railroad	July 1, 1878	July 1, 1918	6	Jan'y and July 1	540,000.00
Republican Valley Railroad	July 1, 1879	July 1, 1919	6	Jan'y and July 1	1,078,000.00
C., B. & Q. bond scrip, 4s of 1913					157.86
Total amount of funded debt					$ 73,157,007.86

Total amount of debt liabilities		$ 73,157,007.86
Amount of debt per mile of road	$ 15,159.24	
Amount of debt representing the road in Iowa	17,278,550.00	
Total amount of stock and debt		149,543,032.86
Amount of stock and debt per mile of road	30,987.59	
Amount of interest paid representing the road in Iowa	858,158.50	

COST OF ROAD AND EQUIPMENT.

(Cannot give details.)

All items charged to construction not enumerated above	$ 87,696,475.78	
Branch roads	36,010,366.56	
Total expended for construction		$ 123,706,842.34
Average cost of construction per mile of road [3,702.772 miles]	$ 33,409.27	
Proportion of cost of construction for Iowa		

COST OF EQUIPMENT.

(Cannot give details.)

Total for equipment		$ 20,123,099.62
Average cost of equipment per mile of road operated by company [3,702.762 miles]	$ 5,434.60	
Total cost of road and equipment		$ 143,829,941.98
Average cost of road and equipment per mile [3,702.772 miles]	$ 38,843.87	

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR IN IOWA.

Grading and superstructure		$ 91,835.93
Bridging and masonry		66,372.13
Land, land damages and fences		52,280.04
Passenger and freight stations, coal sheds, and water stations		16,476.28
Machine shops, including machinery and tools		8,917.50
Engineering, agencies, salaries, and other expenses during construction		10,054.28
Reorganizing yards		40,777.65
Miscellaneous		20,517.93
Telegraph lines		355.16
Side-tracks		14,111.87
Double track extension		151,329.31
Total for construction		$ 473,028.08

EQUIPMENT.

Locomotives	6	$ 38,551.60	
Passenger, mail, baggage, and express cars	6	18,036.04	
Freight and other cars	1532	672,436.60	
Total for equipment			$ 729,024.24
The equipment account is for the whole line, and includes amounts expended on rolling stock not finished at end of year.			
Total expenditures charged to property accounts			$ 1,202,052.32
Net addition to property account for the year			1,202,052.32

ANALYSIS OF EARNINGS.

IOWA.

Earnings, passenger :		
From all passengers	$ 1,366,833.19	
From express	129,009.68	
From mails	222,213.68	
Total earnings, passenger department		$ 1,718,056.55
Earnings, freight :		
Total earnings, freight department		5,393,819.56
Total transportation earnings		$ 7,111,876.11
Earnings per train mile run, from all trains earning revenue [4,720,017 miles]	$ 1.51	
Earnings per mile of road operated [903,494 miles]	7.871.52	
Proportion of earnings for Iowa	All in Iowa.	
Rents received for use of road, and miscellaneous		92,087.53
Total earnings from all sources		$ 7,203,963.64
Proportion of earnings for Iowa	All in Iowa.	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR—IN IOWA.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES.)

Repairs of road-bed and track		$ 607,316.91
Renewal of rails		101,583.42
Number tons laid, steel 5,566 855-2,240.		
Renewal of ties		130,305.17
Number laid, 278,477.		
Repairs of bridges, including culverts and cattle-guards		217,189.16
Repairs of fences, road-crossings and signs		29,161.51
Repairs of buildings, stations and water-tanks		92,224.45
Total		$ 117,780.62

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives		$ 336,345.02
Repairs of passenger and freight cars		372,004.24
Total		$ 708,349.26

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives		$ 430,328.71
Water supply		81,268.09
Oil and waste		19,830.29
Locomotive service		383,923.39
Train service		325,683.44
Train supplies		65,191.29
Mileage of cars, credit balance	$ 56,815.25	
Telegraphic expenses, maintenance and operating		103,452.72
Damage and loss of freight		10,874.82
Damages to property, cattle and personal injuries		71,203.58
Agents and station service		291,168.83
Station supplies		67,651.39
Total		$ 1,793,761.30

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks		$ 267,696.81
Legal expenses		38,206.13
Insurance		24,909.20
Stationery, printing and advertising		48,501.33
Outside agencies		60,186.14
Miscellaneous expense		46,492.66
Taxes in Iowa	$ 138,108.88	
Taxes in other States	427,386.67	
Total taxes		138,108.88
Total		$ 624,101.15

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings	$ 1,177,780.62
Maintenance of motive power and cars	708,349.26
Conducting transportation	1,793,761.30
General expenses, including taxes	624,101.15
Total operating expenses and taxes	$ 4,303,992.33

Operating expenses and taxes per mile of road, operated 903.494 miles	$ 4,763.72	
Operating expenses and taxes per train mile run, for trains earning revenue, 4,720,017 miles, cents	0.91	
Cannot divide the following items:		
Proportion of operating expenses and taxes for Iowa		
Expenses of running and management of passenger trains		
Expenses of running and management of passenger trains, per train mile		
Expenses of running and management of freight trains		
Expenses of running and management of freight trains, per train mile		
Expenses of running and management of all trains earning revenue		$ 4,303,992.33

Percentage of expenses to earnings, 59.7

GENERAL EXHIBIT—ALL STATES.

Total earnings	$ 26,179,819.54
Total expenses, including taxes	14,163,366.98
Net earnings	12,016,452.56
Rentals, specifying amount paid to each company	154,272.98
Interest accruing during the year	4,325,561.50
Interest paid during the year	4,325,561.50
Interest on funded debt	4,325,561.50
Interest paid on funded debt	4,325,561.50
Dividends declared, 8 per cent	6,110,652.00
Balance for the year	1,425,966.08
Balance at the commencement of the year	8,558,163.20
Balance at the close of the year	$ 9,984,129.28

INCOME ACCOUNT—IOWA.

Income from earnings	$ 7,203,963.64
Total income from all sources for the year	$ 7,203,963.64

Proportion of income for Iowa. All in Iowa.

GENERAL RECAPITULATION.

Total income	$ 7,203,963.64
Total operating expenses and taxes	4,303,992.33
Net income above operating expenses and taxes	2,899,971.31
Net income above operating expenses, taxes, interest and rental	$ 2,899,971.31

SURPLUS.

The amount invested in railroad bonds, the number of bonds, and the par value of each, the name of each road, and the amount invested in bonds of each:

In the hands of the trustees of the Iowa land grant mortgage—sundry securities and cash awaiting investment	$ 5,770,965.78
In the hands of the trustees of the Iowa mortgage to secure 5 per cent bonds of 1895—sundry securities and cash awaiting investment	191,163.71
In the hands of the trustees of the Iowa mortgage to secure 4 and 5 per cent bonds of 1919—sundry securities and cash awaiting investment	994,920.29

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1886.

DEBIT.

Construction account	$ 87,696,475.78
Equipment account	20,123,099.62
Branch roads	36,010,366.56
Cash and cash items	1,809,556.95
Accounts and bills receivable and payable—balance	1,346,487.26
Stock and bonds of connecting and leased roads	11,270,426.72
Material and supplies	2,615,343.66
Sinking fund	8,605,062.76
Total assets	$ 169,476,819.31

CREDIT.

Capital stock	$ 76,386,025.00
Funded debt	73,157,007.86
Income account	11,161,384.05
Renewal fund	8,000,000.00
Profit and loss	772,402.40
Total liabilities	$ 169,476,819.31

DESCRIPTION OF ROAD.

Length main line of road from center of Mississippi river to Union Pacific transfer		296.597
Length of main line of road in Iowa		296.597
Length of double track on main line		68.069
Same in Iowa		68.069
Branches owned by this company, Iowa and Missouri lines		606.897
Branches in Iowa and Missouri, giving distance from junction with main line:		
Burlington to Keokuk	42.277	
Albia to Moravia	11.477	
Albia to Des Moines	67.772	
Chariton to Leon	36.488	
Leon to Grant City	58.780	
Bethany Junction to Albany	45.557	
Albany to St. Joseph, Missouri	48.810	
Chariton to Indianola and Des Moines	46.989	
Creston to Hopkins	44.123	
Creston to Fontanelle	27.827	
Fontanelle to Cumberland	20.242	
Villisca to Burlington Junction	34.779	
Red Oak to East Nebraska City	49.967	
Red Oak to Griswold	18.081	
Hastings to Sidney	22.119	
Hastings to Carson City	15.791	
Clarinda to Northboro	17.818	
Total	606.897	
In Iowa	497.162	
In Missouri	109.735	

Total length of branches owned by this company, Iowa and Missouri	606.897
Total length of branches owned by this company in Iowa	497.162
Total length of branches owned by this company in Missouri	109.735
Total length of road belonging to this company, Iowa line	903.494
Total length of road belonging to this company in Iowa	793.759
Aggregate length of sidings and other tracks not above enumerated, including double track	278.038
Same in Iowa	270.636
Aggregate length of track, computed as single track, exclusive of sidings	971.563
Same in Iowa	861.828
Total length of steel rails in tracks in Iowa, exclusive of sidings and double track	516.144
Total length of iron rails in tracks in Iowa	277.615
Weights per yard, steel 56, 60, 66.	
Weights per yard, iron, average 60 pounds.	
Gauge of track	4 8½

LENGTH OF LINES CONTROLLED BY C., B. & Q. R. R. IN ALL STATES.

Illinois	1,268.514
Iowa	1,131.726
Missouri	919.806
Nebraska	1,271.869
Kansas	184.940
Colorado	174.890
Total miles of road controlled by this company	4,950.945
Total miles road controlled by this company in Iowa	1,131.726

STATIONS.

Number of stations on all roads owned by this company	399
Same in Iowa	152
Number of stations on all roads operated by this company in Iowa	140
Number of telegraph offices in stations in Iowa	124

EMPLOYES.

Number of persons regularly employed on all roads operated by this company	10,849
Same in Iowa	4,893
Amount paid employes, including officials, on all roads operated by this company	$ 6,043,831.68
Same in Iowa	2,623,295.52

BRIDGES IN IOWA.

	No.	Aggregate Length.
Wooden truss bridges over 100 feet in length	31	3,908
Iron bridges over 100 feet in length	31	5,398
Wooden trestle and pile	1023	99,833
Iron trestle (last year each iron span was counted as a bridge)	7	1,569

ARCH CULVERTS AND VIADUCTS IN IOWA.

With 20 feet opening or more, and less than 20 feet opening	30

BOX CULVERTS IN IOWA.

Timber	903
Stone	435

CATTLE-GUARDS.

Number of in Iowa	2001

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.)		578,686
Amount of trestle work replaced with earth during the year (lineal feet)		5,442
Timber culverts replaced with sewer pipe	1	
Timber culverts replaced with timber	200	

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	Kind.	Material.	When built.	Length in feet.
Between Red Oak and Hawthorn	Iron deck Truss and Girders	Iron	July, 1885	131½
Between Malvern and Hillsdale	Iron Pratt Truss	Iron	Dec., 1885	176
Total				307½

Give the average number of years the trestle and pile bridges last on your road in Iowa.	9
Give the average number of years that wooden truss bridges last on your road in Iowa (if covered)	14

ROAD-BED AND TRACK.

Number of track sections in Iowa	172
Average length of sections, miles	5
Average number of men in each section gang	5
Number of new ties laid in track during the year in Iowa	272,427
Average number of new ties per mile of road	316
New rails laid in track during the year in Iowa—steel [5,566 tons], miles	52.946
Total track laid with new rails during the year in Iowa, miles	52.946
What is the average number of years that iron rails last in your track on main line in Iowa? None.	
What is the average number of years that iron rails last in your track on branches in Iowa?	8
What is the average number of years that steel rails last in your track on main line in Iowa?	6
What is the average number of years [that steel rails last in your track on branches in Iowa?	10
What is the average number of years that ties last in you track in Iowa?	
Oak	9
Cedar	6

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?

Wabash, St. Louis & Pacific, at Ottumwa.
Wabash, St. Louis & Pacific, one-half mile east of Albia.
Council Bluffs & St. Joseph, at Malvern.
Council Bluffs & St. Joseph, three-fourths mile north of Shenandoah.
Wabash, St. Louis & Pacific, south of Albia.
Wabash, St. Louis & Pacific, at Clarks.
Humeston & Shenandoah, at Humeston.
Humeston & Shenandoah, at Clarinda.
Kansas City, St. Joseph & Council Bluffs, at Pacific Junction.
Osceola, Des Moines & Southern, at Osceola.
Osceola, Des Moines & Southern, at Leon.
Central of Iowa, at Maxon.
Chicago, Rock Island & Pacific, at Fairfield.
Chicago, Rock Island & Pacific, at Ottumwa, east.
Chicago, Rock Island & Pacific, at Des Moines.
Chicago, Rock Island & Pacific, at East Des Moines.
Chicago, Milwaukee & St. Paul, at Ottumwa.

What railroads cross your road, either over or under, and at what locality?

Humeston & Shenandoah, near Conway, over Chicago, Burlington & Quincy.

Number of highway crosssings at grade	1,189
Number of highway crossings at which there are flagmen	11
Number of highway crossings over railroad	28
Number of highway crossings under railroad	18
Number of higway bridges 18 feet above track	28

FENCING IN IOWA.

How many miles of your road in Iowa are fenced		1,082.911
What is the auerage cost per rod (estimated)	$	1.00
What is the total cost of same (estimated)		346,531.52
How many miles of new fencing have you built during the year		42.920
Give the number of miles needed, single fence, in each county in Iowa:		
In Monroe county		15.32
In Lee county		6.50
In Polk county		8.52
In Pottawattamie county		2.30
In Lucas county		16.53
In Cass county		2.90
In Warren county		29.81
In Decatur county		30.85
In Ringgold county		17.58
In Page county		24.83
In Union county		26.12
In Adair county		30.41
In Fremont county		10.02
In Mills county		7.25
In Appanoose county		1.10
In Wapello county		11.10
Total miles		241.14

ROLLING STOCK.

	IOWA.	WHOLE ROAD.
Number of locomotives	188	463
Number of passenger cars	80	198
Number of baggage, mail and express cars	34	83
Number of parlor and sleeping cars, assigned sleepers belonging to Pullman Company	9	19
Number of dining cars	1	5
Number of box freight cars	4,984	12,504
Number of stock cars	998	2,348
Number of way and caboose cars	101	247
Number of platform and coal cars	1,371	3,476
Number of other cars	420	1,049
Total number of cars	8,186	20,292

Maximum weight of locomotives and tenders, consolidation engines, tons	81¼
Average weight of locomotives and tenders, (last year weight of engine only was given), tons	65
Number of locomotives equipped with train brake, in Iowa	24
Kind of brake, Westinghouse automatic.	
Maximum weight of passenger cars, tons	27
Average weight of passenger cars, tons	24
Number of cars equipped with train brake, in Iowa	114
Kind of brake, Westinghouse automatic.	
Number of passenger cars equipped with Miller platform and buffer, in Iowa	114
The amount of tonnage that can be carried over your road exclusive of cars, by an engine of given weight. Weight of engine, 65 tons; 440 summer; 420 winter, Burlington to Ottumwa; 81¼ tons; 780 summer; 760 winter, Ottumwa to Chariton; 81¼ tons; 460 summer; 380 winter, Chariton to Creston; 81¼ tons; 500 winter; 460 summer, Creston to Pacific Junction.	

MILEAGE, TRAFFIC, ETC—IN IOWA.

TRAIN MILEAGE.

Miles run by passenger trains during the year	1,229,480
Miles run by freight trains during the year	3,402,696
Miles run by mixed trains during the year	87,841
Total train mileage	4,720,017

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	4.9
Average weight of passenger trains, exclusive of passengers, tons	165
Average number of cars in freight trains	19.5
Average weight of freight trains, exclusive of freight, tons	240

PASSENGER TRAFFIC.

Total number of passengers carried	1,261,638
Highest rate of fare per mile for any distance, cents	3

FREIGHT TRAFFIC.

Number of tons of through freight carried, Iowa only	1,296,820
Number of tons of local freight carried, Iowa only	1,423,072
Total tons of freight carried, Iowa only	2,719,892
Percentage of freight originating at and carried to stations in Iowa, to total freight carried in Iowa	14.5

CAR MILEAGE.

Number of miles run by loaded freight cars east and south	26,867,513
Number of miles run by loaded freight cars west and north	27,846,765
Number of miles run by empty freight cars east and south	8,034,838
Number of miles run by empty freight cars west and north	5,061,366
Total freight car mileage	67,810,482

Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	23.02
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north	15.40

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles	25
Rate of speed of freight trains, including stops, miles	13

TONNAGE OF ARTICLES TRANSPORTED—WHOLE LINE.

	Tons.	Per cent.
Grain	1,409,695	25.02
Flour	99,177	1.77
Provisions (beef, pork, lard, etc)	104,491	1.86
Animals	592,832	10.56
Other agricultural products	66,386	1.18
Lumber and forest products	742,943	13.24
Coal	1,205,702	21.48
Plaster, lime and cement	56,968	1.01
Salt	81,026	1.44
Iron, steel and castings	194,649	3.47
Stone and brick	94,056	1.67
Manufactures—articles shipped from point of production	104,135	1.85
Merchandise, and other articles not enumerated above	860,928	15.35
Total tons carried	5,612,888	100

TONNAGE CROSSING THE MISSISSIPPI RIVER BRIDGE AT BURLINGTON, IOWA, FOR THE YEAR ENDING JUNE 30, 1886.

East bound number of tons	1,179,917
West bound number of tons	690,262
Total tons	1,870,179

TONNAGE CROSSING THE MISSOURI RIVER BRIDGE AT EAST PLATTSMOUTH, IOWA, FOR THE YEAR ENDING JUNE 30, 1886.

East bound number of tons	623,549
West bound number of tons	509,763
Total tons	1,133,312

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	Tons.	Per cent.
Grain	893,129	32.84
Flour	32,071	1.18
Provisions (beef, pork, lard etc)	51,128	1.88
Animals	267,570	9.84
Other agricultural products	26,418	.97
Lumber and forest products	392,443	14.43
Coal	490,028	18.02
Plaster, lime and cement	22,559	.83
Salt	37,637	1.38
Iron, steel and castings	65,835	2.42
Stone and brick	18,218	.67
Manufactures—articles shipped from point of production	56,371	2.07
Merchandise, and other articles not enumerated above	366,485	13.47
Total tons carried	2,719,892	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? The American Express Company does the usual express business, receiving and caring for the same and delivering the same at trains. The railroad company furnishes accommodations in its passenger trains for the express business and the express company pays an agreed rate for the same and is not limited as to the class of traffic it shall carry.

SLEEPING CARS.

Do sleeping, parlor, or dining-cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? The Pullman Palace Car Company runs its own sleepers over the road and collects all revenue for sleeping accommodations. The railroad company keeps the cars in repair outside and the Pullman Company inside. The railroad company runs its own dining cars.

What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. The only amount paid is for repairs to Pullman sleeping-cars. The Pullman Company receives all the earnings.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mail on your road in Iowa, and on what terms of service? On main line two times each way daily except Sundays. On branches and at small stations, one time each way. Receipts in Iowa for year ending June 30, 1886, $222,213.68.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? $1,867.95.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? 838.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? No other telegraph company owns lines on our road.

LANDS—CONGRESSIONAL GRANT.

State the number of acres of land your company has already received from the Congressional grants	358,424.00
State the number of acres yet to inure to your company from Congressional grants	None.
State the average price at which these lands have been sold or contracted by the company	$ 12.06
State the number of acres sold	341,602.54
State the amount received from sales, principal and interest	4,894,745.65
State the amount unpaid on outstanding contracts, principal and interest	534,917.89
State the gross amount received from sales, contracts, forfeited contracts and miscellaneous, up to June 30, 1886	5,345,194.51
State the amount expended in sale and management of lands	549,509.20
State the amount of taxes paid on lands to June 30, 1886	260,000.55
State the amount realized from the sale of lands above the expenses incurred in the management and taxes	4,501,073.18

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1886.

KILLED AND INJURED.

DATE.	NAME.	OCCUPATION.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1885.			
July 6	P. Johnson	Clinkerer	Weights fell on him; head cut
July 8	W. C. Balsinger	Switchman	Coupling; two fingers off.
July 8	O. Heath	Carpenter	Buzz-saw; right thumb off.
July 21	M. Kennedy	Clerk	Caught between cars; killed.
August 5	A. Whitmore	Boy	Fell under car; killed.
August 7	A. Auwick	Citizen	Struck by train; side bruised.
August 8	O. Richard	Boy	Run over; killed.
August 10	John Boyd	Laborer	Struck by engine; back bruised.
August 18	J. E. Sperry	Fireman	Crown sheet of engine came down; face and arm scalded.
August 18	W. Fenwick	Engineer	Crown sheet of engine came down; inhaled steam.
August 19	Miss L. Dutton	Citizen	Jumped off bridge, account train; badly bruised.
August 20	J. Brewer	Citizen	Struck by train; killed.
August 28	R. McMurray	Machinist	Machinery; arm bruised
August 29	C. Harris	Machinist	Caught in machinery; hand cut and bruised.
September 4	E. Bittner	Fireman	Caught hand in engine; hand crushed.
September 16	H. Meyer	Citizen	Laying on track drunk; killed.
September 17	O. Brigg	Citizen	Fell from engine; killed
September 17	G. Murphy	Citizen	Fell from train; hips bruised.
September 23	James Conley	Tramp	Found under car; killed.
September 23	John Boeson	Citizen	Thrown from wagon; head cut.
September 24	S. Johnson	Laborer	Fell from ladder; shoulder blade broken.
September 26	A. H. Bamgarrs	Brakeman	Fell from train; killed.
September 30	C. H. Shull	Tramp	Struck by train; killed.
October 1	James McMaster	Carpenter	Fell from coal chute; back badly injured.
October 3	W. M. Kane	Citizen	Getting on car; toes one foot crushed.
October 9	G. Holmbach	Passenger	Fell from train; badly bruised.
October 9	F. Peterson	Machinist	Lumber pile fell; badly bruised.
October 10	O. J. Hayner	Citizen	Wagon struck by train; hand and shoulder bruised.
October 17	John Hickson	Switchman	Coupling; killed.
October 17	E. Ricker	Citizen	Run over; killed.
October 29	W. M. Carr	Machinist	Fell over castings; knee dislocated.
October 30	Thomas Roach	Laborer	Struck by hand car; body bruised.
November 16	F. Bentley	Laborer	Thrown from hand car; collar bone broken.
November 17	M. Ryckman	Fireman	Collision; leg crushed; died.
November 20	William Sullivan	Conductor	Pulling pin between cars; hips and shoulder squeezed.
November 23	L. McClinton	Boy	Fell under train; foot crushed.
November 25	H. D. Eughes	Switchman	Foot caught in frog; run over; killed
December 2	T. R. Smith	Switchman	Coupling; leg bruised and crushed.
December 4	H. J. Cusick	Bridgeman	Bridge blew down; leg broken.
December 4	T. Lemon	Bridgeman	Bridge blew down; arm, shoulder and leg sprained.
December 7	W. C. Balsinger	Switchman	Coupling; chest and back squeezed.
December 8	J. Lamar	Brakeman	Uncoupling engine; leg crushed; died.
December 10	W. Hartnett	Brakeman	Coupling; hand crushed.
December 13	J. E. Potter	Brakeman	Way car handled rough; badly bruised.
December 19	J. E. Jackson	Tramp	Fell from train; arm and foot crushed.
December 23	J. McGill	Switchman	Pulling pin; thumb off.
December 26	L. P. Boyle	Fireman	Cars collided; arm bruised, head cut.
December 30	J. Terhune, Jr.	Boy	Getting off train; arm crushed, head cut.
December 30	F. M. Grissom	Brakeman	Caught under engine; badly bruised.
1886.			
January 2	T. Quinlivan	Switchman	Coupling; killed.
January 7	W. L. Burteh	Brakeman	Fell from train; chest bruised and ankle sprained.
January 13	J. O. Bunch	Tramp	Getting on train; legs crushed; died.
January 14	W. Aspelmer	Brakeman	Coupling; two fingers pinched.
January 22	D. F. Tovnez	Switchman	Brake-rod broke; back bruised.
January 23	A. M. Brown	Laborer	Pilot of engine fell on him; badly bruised.
January 29	W. S. Bristol	Passenger	Train derailed; elbow bruised.
January 30	D. McLane	Citizen	Getting off train; legs crushed; died.
February 5	J. S. Anderson	Engineer	Engine lever struck him; arm bruised.
February 6	G. Miller	Laborer	Run over; killed.
February 9	J. E. Colemar	Fireman	Lump coal fell on him; head cut.
February 14	J. Carlson	Machinist	Fell from ladder; head bruised.
February 17	F. Kenney	Boy	Fell off car; killed.
March 2	J. A. Anderson	Brakeman	Struck by bridge; killed.
March 5	D. Crusler	Tramp	Run over; leg crushed.
March 9	J. Sawyer	Farmer	Knocked down by engine; killed.
March 11	R. H. Emmons	Brakeman	Fell from car; head cut, shoulder bruised.
March 16	J. W. Williford	Citizen	Getting off train; leg broken, face cut.
March 17	T. Garman	Section foreman	Collision; collar-bone broken.
March 18	C. Weydert	Engineer	Fell from engine; back and arm bruised.
March 20	G. Hewitt	Laborer	Piece of iron struck him; leg cut.
March 24	F. Schramm	Citizen	Run over; killed.
March 24	F. Anderson	Laborer	Fell from train; body bruised.
March 26	I. Nelson	Janitor	Trunk fell on him; legs bruised.
March 27	R. Hartford	Citizen	Crossing track; killed.
March 27	Mrs. S. Patterson	Citizen	Crossing track; badly hurt.
March 31	L. Anderson	Laborer	Under engine; steam escaped; face scalded.
March 31	D. Mitchell	Pile driver	Timber fell on him; head cut.
April 2	J. Kann	Carpenter	Buzz saw; fingers of left hand taken off.
April 4	W. F. Morse	Brakeman	Coupling; foot crushed.
April 13	G. H. Millard	Coal heaver	Struck by engine; badly bruised.
April 19	A. C. Taggart	Brakeman	Coupling; arm broken.
April 21	J. E. Armstrong	Tramp	Getting off train; foot crushed and shoulder bruised.
April 21	W. H. Mehl	Brakeman	Fell from train; killed.
April 24	W. E. Biggs	Passenger	No. 2 ran into side of No. 5; bruised and shaken up.
April 24	W. H. Dudley	Passenger	No. 2 ran into side of No. 5; neck and shoulders injured.

REPORT OF ACCIDENTS—CONTINUED.

KILLED AND INJURED.

DATE.		NAME.	OCCUPATION.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1886.				
April	24	Jas. Martin	Passenger	No. 2 ran into side of No. 5; head cut and body bruised.
April	24	H. G. Carlson	Passenger	No. 2 ran into side of No. 5; shoulder and arm bruised.
April	24	E. E. Brundy	Passenger	No. 2 ran into side of No. 5; body cut and bruised.
April	24	G. R. Hartman	Passenger	No. 2 ran into side of No. 5; body cut and bruised.
April	26	C. W. Courts	Switchman	Foot caught in frog; killed.
May	5	George Peterson	Machinist	Caught in engine; breast and stomach bruised.
May	10	Frank Miller	Citizen	Drunk; knocked down on track; toes crushed.
May	11	E. B. Williams	Non-employe	Fell from train; killed.
May	11	A. G. Swanson	Engineer	Rear collision; face and hands cut.
May	19	M. S. Palmer	Carpenter	Fell from car; leg bruised.
May	20	A. E. Wilkins	Brakeman	Caught between draw bars; body bruised.
May	21	E. H. Holland	Operator	Engine struck hand car; body bruised.
May	21	J. Cepra	Laborer	Wheel fell against him; leg bruised.
May	22	M. Shehan	Laborer	Jumped from train; drunk; leg bruised.
May	24	J. Cromwell	Laborer	Coupling; both legs broken.
May	25	S. Augustine	Laborer	Slipped and fell; 2 ribs broken.
May	25	J. Blystone	Brakeman	Caught in frog; killed.
May	26	C. Rosett	Laborer	Jumped off train; head cut.
May	27	George Outlaw	Switchman	Coupling; 2 fingers crushed.
May	28	Wm. Tway	Laborer	Cable broke and struck him; ankle injured.
May	30	C. McCoy	Tramp	Fell from train; killed.
June	2	Ed. Mitchell	Tramp	Fell between cars; killed.
June	3	M. A. Haines	Laborer	Fell from planking; arm dislocated.
June	7	L. Blazek	Fireman	Hose slipped; arm scalded.
June	13	J. B. Carpenter	Coalman	Fell from engine; arm and hip bruised.
June	14	Geo. Wellington	Non-employe	Jumped from train; badly bruised.
June	14	W. Wellington	Non-employe	Jumped from train; badly bruised; died.
June	16	George Delaney	Switchman	Getting on engine; shoulder dislocated.
June	18	Max Kleist	Passenger	Jumped from train; ankle broken.
June	19	N. A. Reed	Passenger	Walked from train; body injured.
June	23	F. Hitchcock	Passenger	Walked from train; badly bruised.
June	24	W. H. Bowling	Brakeman	Fell from car; head and shoulder bruised.
June	24	Dell Alldert	Passenger	Rear collision; killed.
June	24	H. Hughes	Passenger	Rear collision; killed.
June	24	Thomas White	Passenger	Rear collision; killed.
June	24	J. M. Davidson	Passenger	Rear collision; killed.
June	24	M. Arbor	Passenger	Rear collision; face and hand cut.
June	24	J. Madena	Passenger	Rear collision; leg broken and face cut.
June	26	A. Slazek	Citizen	Jumped from train; killed.
June	28	Maggie Butler	Girl	Struck by engine; badly bruised.
June	29	A. Carlson	Citizen	Found on track drunk; head badly cut.

TABULAR STATEMENT OF ACCIDENTS.

CAUSES OF ACCIDENTS.	KILLED.			INJURED.		
	Passengers.	Employes.	Others.	Passengers.	Employes.	Others.
Derailments	....	....	....	1	....	....
Collisions	4	....	....	8	3	....
Caught in frogs, guard rails or switches	....	3	....	....	....	....
Coupling cars	....	2	....	....	10	....
Falling from trains	....	4	4	1	8	3
Getting on and off trains	....	....	3	3	2	5
Miscellaneous	....	2	12	....	38	9
Overhead obstructions	....	1	....	....	....	....
Tresspassers on track	....	....	....	....	....	....
Total	4	12	19	13	61	17

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year	35
Number of persons injured during the year	91
Number of casualties purely accidental during the entire year	12
Number resulting from lack of caution, carelessness or misconduct	114
Number of persons killed while intoxicated	1
Number of persons injured while intoxicated	3
Number of trespassers on track killed	10
Number of trespassers on track injured	6
Number of tramps or others stealing rides killed or injured	8

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Chas. E. Perkins, Burlington, Iowa.
First Vice-President—T. J. Potter, Chicago, Ill.
Second Vice-President—J. C. Peasley, Chicago, Ill.
Secretary—T. S. Howland, Boston, Mass.
Treasurer—J. C. Peasley, Chicago, Ill.
General Manager—H. B. Stone, Chicago, Ill.
General Superintendent—J. D. Besler, Galesburg, Ill.
Division Superintendents—C. F. Ressequie, Galesburg, Ill., and W. F. Merrill, Burlington, Iowa.
Chief Engineer—Geo. C. Smith, Chicago, Ill.
Superintendent of Telegraph—J. F. Morgan, Chicago, Ill.
General Auditor—J. L. Lathrop, Chicago, Ill.
General Passenger Agent—P. Lowell, Chicago, Ill.
General Freight Agent—E. P. Ripley, Chicago, Ill.
General Solicitor—Wirt Dexter, Chicago, Ill.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

Jno. M. Forbes, Boston, Mass.
Sidney Bartlett, Boston, Mass.
Chas. J. Paine, Boston, Mass.
John L. Gardner, Boston, Mass.
F. W. Hunnewell, Boston, Mass.
Edward Bangs, Boston, Mass.
T. Jefferson Coolidge, New York City.
John N. A. Griswold, New York City.
Peter Geddes, New York City.
Wirt Dexter, Chicago, Ill.
Chas. E. Perkins, Burlington, Iowa.

Date of annual meeting of stockholders, third Wednesday in May.
Fiscal year of company ends December 31st.
General offices of the company are located at corner Adams and Franklin streets, Chicago.

STATE OF ILLINOIS, } ss.
COOK COUNTY. }

Thomas J. Potter, Vice-President of the Chicago, Burlington & Quincy Railroad Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1886, to the best of his knowledge and belief.

(Signed,) THOMAS J. POTTER.

[L. S. OF R. R.]

Subscribed and sworn to before me, this 9th day of October, A. D. 1886.

LESTER O. GODDARD,
Notary Public.

[L. S.]

Received and filed in the office of the Commissioners of Railroads, this 12th day of October, A. D. 1886.

E. G. MORGAN, *Secretary.*

REPORT

OF THE

CHICAGO, BURLINGTON & KANSAS CITY

RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1886.

CAPITAL STOCK.

Amount authorized by articles of association	$ 8,000,000	
Amount authorized by vote of the company	8,000,000	
Amount issued: number of shares, 80,000; amount paid in		$ 8,000,000.00
Amount of common stock issued. All.		
Total amount paid in, as per books of the company		$ 8,000,000.00
Amount of stock per mile of road	$ 44,201.33	
Amount of stock representing the road in Iowa	3,432,675.28	
Amount of stock held in Iowa	500.00	
Total number of stockholders	7	
Number of stockholders in Iowa	5	

DEBT.

No funded debt.

Floating debt:		
Incurred for construction	$ 973,613.49	
Total amount of floating debt		$ 973,613.49
Total amount of debt liabilities		$ 973,613.49
Amount of debt per mile of road	$ 5,379.37	
Amount of debt representing the road in Iowa		$ 417,761.87
Total amount of stock and debt		8,973,613.49
Amount of stock and debt per mile of road	49,580.70	
Amount of interest paid representing the road in Iowa. None.		

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES.

(No records.)

Total expended for construction		$ 8,786,224.86
Average cost of construction per mile of road (180.99 miles)	$ 48,545.36	
Proportion of cost of construction for Iowa	3,770,032.72	

COST OF EQUIPMENT.

Locomotives	66,494.56
Passenger, mail, baggage and express cars	13,500.00
Freight and other cars	82,041.52
Total for equipment	$ 162,036.08
Average cost of equipment per mile of road operated by company (220.1 miles)	736.19
Proportion of cost of equipment for Iowa	85,965.25
Total cost of road and equipment	$ 8,948,260.94
Average cost of road and equipment per mile (180.99 miles)	49,440.62
Proportion of cost of road and equipment for Iowa	3,855,997.97
Average cost of road and equipment per mile in Iowa (77.66 miles)	49,652.43

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Bridging and masonry	$ 9,334.25
Land, land damages and fences	15,511.25
Passenger and freight stations, coal sheds and water stations	2,575.57
Engineering, agencies, salaries and other expenses during construction	2,415.29
Purchase of other roads (specifying same), and all particulars:	
Extension to Carrollton, Missouri	37,638.42
Total for construction	$ 68,074.78

EQUIPMENT.

	Number.	
Freight and other cars	114	37,321.50
Total for equipment		$ 37,321.50
Total expenditures charged to property account		$ 105,396.28
Net addition to property account for the year		$ 105,396.28

ANALYSIS OF EARNINGS.

Earnings, passenger:		
From all passengers		$ 67,919.90
From express and baggage		8,863.19
From mails		15,048.03
Total earnings, passenger department		$ 91,831.12
Earnings, freight:		
Total earnings, freight department		217,743.97
Total transportation earnings		$ 309,575.09
Earnings per train mile run, from all trains earning revenue (349,672 miles)	$ .885	
Earnings per mile of road operated (220.1 miles)	1,406.52	
Proportion of earnings for Iowa		166,752.36
Rents received for use of road, stations, etc—debit	674.03	
Earnings from all other sources:		
Telegraph earnings		1,047.57
Total earnings from all sources		$ 309,948.63
Proportion of earnings for Iowa	$ 166,752.36	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track	$	77,480.10
Renewal of rails (number tons laid, steel, 23 1120-2240; iron, 646).		
Renewal of ties (number laid, 19,045).		
Repairs of bridges, including culverts		23,734.82
Repairs of fences, road crossings and signs		1,449.64
Repairs of buildings, stations and water tanks		2,567.62
Total	$	105,232.18

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	$	16,857.08
Repairs of passenger and freight cars		10,174.91
Total	$	27,031.99

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for transportation (see locomotive service)		
Water supply	$	4,116.00
Oil and waste (see locomotive and train service)		
Locomotive service		47,527.81
Train service		19,377.11
Passenger train supplies (see train service)		
Mileage of passenger cars (debit balance)		13,432.48
Freight train service (see train service)		
Freight train supplies (see train service)		
Mileage of freight cars (debit balance) (see mileage of passenger cars)		
Telegraph expenses (maintenance and operating)		7,630.91
Damage and loss of freight and baggage		229.55
Damages to property, cattle and personal injuries		5,401.71
Agents, station service and station supplies		11,847.87
Total	$	109,563.44

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks	$	16,682.98
Legal expenses		5,086.53
Insurance		1,144.81
Printing and advertising		769.91
Outside agencies		388.72
Taxes in Iowa, $3,842.15; taxes in other states, $3,522.92; total taxes		7,365.07
Total	$	31,438.02

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings	$	105,232.18
Maintenance of motive power and cars		27,031.99
Conducting transportation		109,563.44
General expenses, including taxes		31,438.02
Total operating expenses and taxes	$	273,265.63
Operating expenses and taxes per mile of road operated (220 1-10 miles)	$	1,241.55
Operating expenses and taxes per train mile run for trains earning revenue (349,672 miles)	$	0.781
Expenses of running and management of all trains earning revenue		136,595.43
Percentage of expenses to earnings		.88 1-10

GENERAL EXHIBIT.

Total earnings	$	309,948.63
Total expenses, including taxes		273,265.63
Net earnings		36,683.00
Rentals, specifying amount paid to each company:		
Wabash, St. Louis & Pacific Railway		12,000.00
Interest paid during the year	None.	
Interest paid during the year on account of the road in Iowa	None.	
Interest paid on floating debt	None.	
Interest falling due during the year and not paid		
Balance for the year		24,683.00
Balance at commencement of the year, deficit		13,407.45
Balance at the close of the year, June 30, 1886	$	11,275.55

INCOME ACCOUNT.

Income from earnings	$	309,948.63
Total income from all sources for the year	$	309,948.63
Proportion of income for Iowa	$	166,752.36

GERERAL RECAPITULATION.

Total income	$	309,948.63
Total operating expenses and taxes		273,265.63
Net income above operating expenses and taxes		36,683.00
Net income above operating expenses, taxes, interest and rental		24,683.00

SURPLUS.

No surplus.

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1886.

DEBIT.

Construction	$	8,786,224.86
Equipment		162,036.08
Cash		23,654.64
Materials		12,917.27
Due from agents and connecting lines		21,222.46
Bills receivable		31,636.82
Total	$	9,037,692.13

CREDIT.

Capital stock	$	8,000,000.00
Bills payable and unpaid accounts		1,024,157.74
Profit and loss and income account		13,534.39
Total	$	9,037,692.13

DESCRIPTION OF ROAD.

Length main line of road from Burlington to Carrollton, miles	220.10
Length main line of road in Iowa	116.77
Length main line of road in Missouri	103.33
Total length of road belonging to this company	180.99
Total length of road belonging to this company in Iowa	77.66
Aggregate length of sidings and other tracks not above enumerated	11.35
Same in Iowa	5.56
Aggregate length of track, computed as single track, exclusive of sidings	180.99
Same in Iowa	77.66
Total length of steel rails in tracks in Iowa, exclusive of sidings	34.95
Total length of iron rails in tracks in Iowa	42.71
Weights per yard, steel, 56 and 60 pounds.	
Weights per yard, iron, 52, 55 and 56 pounds.	
Gauge of track, 4 feet, 8½ inches.	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each :	
C., B. & Q. R. R. Co., Burlington and Viele, miles	25.00
W., St. L. & P. R'y, Bloomfield and Moulton	14.11
Total length of above roads in Iowa	39.11
Total miles of road operated by this company	220.10
Total miles of road operated by this company in Iowa	116.77

STATIONS.

Number of stations on all roads owned by this company	36
Same in Iowa	18
Number of stations on all roads operated by this company	39
Same in Iowa	21
Number of telegraph offices in stations in Iowa	18

EMPLOYES.

Number of persons regularly employed on all roads operated by this company	375
Same in Iowa	275
Amount paid employes, including officials, on all roads operated by this company	$ 183,112.57
Same in Iowa	96,000.00

BRIDGES IN IOWA.

	Number.	Aggregate length.
Wooden truss bridges over 100 feet in length	8	1,629
Wooden trestle and pile	138	12,312

BOX CULVERTS IN IOWA.

Timber	146

CATTLE-GUARDS.

Number of in Iowa	196

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.)	274,816
Amount of trestle work replaced with earth during the year (lineal feet)	16
Timber culverts replaced with timber	14
Give the average number of years the trestle and pile bridges last on your road in Iowa	9
Give the average number of years that wooden truss bridges last on your road in Iowa	8

ROAD-BED AND TRACK.

Number of track sections in Iowa	13
Average length of sections, miles	6
Average number of men in each section gang	3
Number of new ties laid in track during the year in Iowa	19,045
Average number of new ties per mile of road	245
New rails laid in track during the year in Iowa, second hand iron (646 tons), miles	7.34
Second hand steel rails laid in track during the year in Iowa (23 1120.2400 tons), miles	.26
Total track laid with new rails during the year in Iowa, miles	7.60
What is the average number of years that iron rails last in your track on main line in Iowa	10
What is the average number of years that steel rails last in your track on main line in Iowa	12
What is the average number of years that ties last in your track in Iowa	8

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?	
Keokuk & Northwestern, at Donnellson.	
Chicago, Rock Island & Pacific, at Farmington.	
Wisconsin, Iowa & Nebraska, at Sedan.	
Number of highway crossings at grade	61
Number of highway crossings under railroad	1

FENCING IN IOWA.

How many miles of your road in Iowa are fenced	57
What is the average cost per rod	$ .95
What is the total cost of same	32,712.00
How many miles of new fencing have you built during the year	6.75
Give the number of miles needed on both sides of your track in each county in Iowa :	
Lee county	4
Van Buren county	10
Davis county	9
Total miles	23

ROLLING STOCK.

Number of locomotives	11
Number of passenger cars	3
Number of baggage, mail and express cars	3
Number of box freight cars	50
Number of platform and coal cars	170
Number of other cars	5
Total number of cars	231

Maximum weight of locomotives and tenders, tons	64
Average weight of locomotives and tenders, tons	60
Number of locomotives equipped with train brake	2
Kind of brake. Westinghouse air brake.	
Maximum weight of passenger cars, tons	14
Average weight of passenger cars, tons	12
Number of cars equipped with train brake	6
Kind of brake. Westinghouse air brake.	
Number of passenger cars equipped with Miller platform and buffer	6
The amount of tonnage that can be carried over your road exclusive of cars, by an engine of given weight. Weight of engine, 52 tons	240

MILEAGE, TRAFFIC, ETC—IOWA AND MISSOURI.

TRAIN MILEAGE.

Miles run by passenger trains during the year	138,599
Miles run by freight trains during the year	211,073
Miles run by other trains during the year	3,970
Total train mileage	353,642

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	2
Average weight of passenger trains, exclusive of passengers	74
Axerage number of cars in freight trains	14
Average weight of freight trains, exclusive of freight	178

PASSENGER TRAFFIC.

Number of through passengers carried	9,704
Number of local passengers carried	107,996
Total number passengers carried	117,700
Average amount received from each passenger	.57 7-10
Highest rate of fare per mile for any distance	.03

FREIGHT TRAFFIC.

Total tons of freight carried	159,252

CAR MILEAGE.

Number of miles run by loaded freight cars east and south, and west and north	2,009,507
Number of miles run by empty freight cars east and south, and west and north	751,705
Total freight car mileage	2,761,212

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops	25
Rate of speed of freight trains, including stops	10

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain	15,925	10.00
Flour	4,778	3.00
Provisions (beef, pork, lard, etc.)	1,593	1.00
Animals	31,850	20.00
Other agricultural products	4,778	3.00
Lumber and forest products	15,925	10.00
Coal	32,646	20.50
Plaster, lime and cement	1,593	1.00
Salt	796	.50
Petroleum and oil	796	.50
Iron, steel and castings	796	.50
Stone and brick	1,593	1.00
Manufactures—articles shipped from point of production	1,593	1.00
Merchandise and other articles not enumerated above	44,590	28.00
Total tons carried	159,252	100.

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

(Estimated.)

	TONS.	PER CENT.
Grain	8,878	10.00
Flour	888	1.00
Provisions (beef, pork, lard, etc.)	888	1.00
Animals	22,195	25.00
Other agricultural products	1,775	2.00
Lumber and forest products	13,317	15.00
Coal	13,317	15.00
Plaster, lime and cement	888	1.00
Salt	444	.50
Petroleum and oil	444	.50
Iron, steel and castings	444	.50
Stone and brick	888	1.00
Manufactures—articles shipped from point of production	888	1.00
Merchandise, and other articles not enumerated above	23,526	26.50
Total tons carried	88,780	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? The American Express Company does the usual express business. Local merchandise one and one-half first-class freight rates. Butter, eggs, farm products, soda water one and one-tenth first-class freight rates. Foreign business first-class freight rates.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? $67.55 per mile per annum from July 1, 1885 to April 1, 1886; $75.24 per mile per annum from April 1, 1886 to July 1, 1886.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? Nothing.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? 109.65.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and and how many miles do each own? Operate jointly with the Western Union Telegraph Company.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1886.

INJURED.

DATE.	NAME.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1886. November 20	H. Cameron, tie foreman	Exline	Fell from hand car; shoulder broken.

TABULAR STATEMENT OF ACCIDENTS.

CAUSES OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employes.	Others.	Pas engers.	Employes.	Others.
Derailments	....	....	....	....	....	....
Coupling cars	....	....	....	....	....	....
Falling from trains	....	....	....	....	....	....
Getting on and off trains	....	....	....	....	....	....
Miscellaneous	....	....	....	....	1	....
Trespassers on track	....	....	....	....	....	....
Total	....	....	....	....	....	....

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons injured during the year	1
Number of casualties purely accidental during the entire year	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—W. W. Baldwin, Burlington.
Vice-President—T. J. Potter, Chicago, Ill.
Secretary—Howard Elliott, Keokuk.
Treasurer—J. C. Peasley, Chicago, Ill.
General Manager—T. J. Potter, Chicago, Ill.
General Superintendent—Robt. Law, Keokuk.
Assistant Superintendent—C. M. Levey, Keokuk.
Superintendent of Telegraph—W. E. Cunningham, Keokuk.
Auditor and Assistant Treasurer—Howard Elliott, Keokuk.
General Passenger Agent—J. H. Best, Jr., Keokuk.
General Freight Agent—J. H. Best, Jr., Keokuk.
General Solicitor—H. H. Trimble, Keokuk.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

W. W. Baldwin, Burlington, Iowa.
H. B. Scott, Burlington, Iowa.
J. W. Blythe, Burlington, Iowa.
W. S. Eaton, Burlington, Iowa.
H. E. Jarvis, Burlington, Iowa.

Date of annual meeting of stockholders, third Wednesday in May.
Fiscal year of company ends December 31.
General offices of the company are located at Burlington, Iowa.

STATE OF IOWA, } ss.
COUNTY OF LEE. }

R. Law, General Superintendent, Howard Elliott, Auditor and Assistant Treasurer, of the Chicago, Burlington & Kansas City Railway being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1886, to the best of their knowledge and belief.

(Signed,) R. LAW,
HOWARD ELLIOTT.

Subscribed and sworn to before me, this 20th day of September, A. D. 1886.

JOSEPH G. ANDERSON,
[L. S.] *Notary Public, Lee county Iowa.*

Received and filed in the office of the Commissioners of Railroads, this 21st day of September, A. D. 1886.

E. G. MORGAN, *Secretary.*

REPORT

OF THE

KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS

RAILROAD COMPANY.

FOR THE YEAR ENDING JUNE 30, 1886.

CAPITAL STOCK.

Amount authorized by articles of association	$ 5,284,656.71	
Amount authorized by vote of the company	5,284,656.71	
Amount issued: number of shares; amount paid in		$ 5,284,656.71
Amount of common stock issued	All common stock.	
Amount of preferred stock issued, and conditions of preferment:		
Stock of Tarkio Valley Railroad Company		270,000.00
Stock of Nodaway Valley Railroad Company		244,000.00
Total amount paid in, as per books of the company		$ 5,798,656.71
Amount of stock per mile of road	$ 18,120.80	
Amount of stock representing the road in Iowa	977,661.49	
Amount of stock held in Iowa	68,775.00	
Total number of stockholders	5,732	
Number of stockholders in Iowa	75	

DEBT.

Funded debt as follows:		
First mortgage bonds, due January 1, 1907, rate of interest, seven per cent		$ 5,000,000.00
Amount of interest paid on same during the year	$ 350,000.00	
Income bonds, due January 1, 1907, rate of interest, limit six per cent		674.51
Amount of interest paid on same during the year	None.	
Old bonds outstanding, rate of interest		500.00
Amount of interest paid on same during the year	None.	
First mortgage bonds, due June 1, 1920, rate of interest, seven per cent, Tarkio Valley R. R. Co.		375,000.00
First mortgage bonds, due June 1, 1920, rate of interest, seven per cent, Nodaway Valley R. R. Co.		338,000.00
Total amount of funded debt		$ 5,714,174.51
Total amount of debt liabilities		5,714,174.51

Amount of debt per mile of road	$ 17,856.79	
Amount of debt representing the road in Iowa		$ 1,028,551.41
Total amount of stock and debt		11,512,831.22
Amount of stock and debt per mile of road	35,977.59	
Amount of interest paid representing the road in Iowa during the year		71,983.80

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES.

(Cannot give details.)

Total expended for construction		$ 11,150,916.62
Average cost of construction per mile of road (320 miles)	$ 34,846.61	
Proportion of cost of construction for Iowa	2,007,164.99	

COST OF EQUIPMENT.

(Cannot give details.)

Total for equipment		$ 1,406,897.50
Average cost of equipment per mile of road operated by company (320 miles)		4,396.55
Proportion of cost of equipment for Iowa	$ 253,241.55	
Total cost of road and equipment		$ 12,557,814.12
Average cost of road and equipment per mile (320 miles)		39,243.16
Proportion of cost of road and equipment for Iowa		2,260,406.54
Average cost of road and equipment per mile in Iowa (58.3 miles)		38,771.98

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Grading, new side tracks		$ 52,938.92
Bridging and masonry		16,344.41
Land, land damages and fences		18,359.40
Passenger and freight stations, coal sheds and water stations		7,665.29
Total for construction		$ 95,308.02

EQUIPMENT.

	Number.	
Passenger cars	4	14,914.49
Any other expenditures charged to property account—tools		4,088.66
Total for equipment		$ 19,003.15
Total expenditures charged to property accounts		$ 114,311.17
Net addition to property account for the year		114,311.17

ANALYSIS OF EARNINGS.

Earnings, passenger:		
From local passenger	$ 288,784.17	
From through passengers	229,050.29	
From all passengers		$ 517,832.46
From express		25,082.04
From mails		41,859.57
Total earnings, passenger department		$ 584,774.07
Earnings per train mile run (591,558 miles)	$ 0.988	
Earnings, freight:		
From local	542,401.45	
From through	704,731.32	
Total earnings, freight department		1,247,132.77
Earnings per train mile run (541,164 miles)	2.30	
Total transportation earnings		$ 1,831,906.84
Earnings per train mile run, from all trains earning revenue (1,132,722 miles)	1.61	
Earnings per mile of road operated (320 miles)	$ 5,725.41	
Rents received for use of road—miscellaneous sources		72,425.75
Total earnings from all sources		$ 1,904,332.59
Proportion of earnings for Iowa	207,291.32	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track	$ 179,148.31
Renewals of rails (less value of old rail)	47,594.84
Number tons laid, steel, 1,711 1700-2240.	
Renewal of ties	38,836.42
Number laid, 74,686.	
Repairs of bridges, including culverts	47,760.48
Repairs of fences	9,724.80
Repairs of buildings and stations	28,191.37
Total	$ 351,256.22

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	$ 60,907.69
Repairs of passenger cars	25,850.49
Repairs of freight cars	60,317.81
Total	$ 147,075.99

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives	$ 63,175.18
Water supply	17,908.72
Oil and waste	2,362.40
Locomotive service	112,692.40
Passenger and freight train service and supplies	107,581.15
Mileage of freight cars (debit balance)	30,536.81
Telegraph expenses (maintenance and operating)	23,253.81
Damage and loss of freight	2,700.80
Damages to property and cattle	5,431.95
Personal injuries	17,728.14
Agents, station service and station supplies	203,352.59
Total	$ 586,723.95

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks		$ 81,294.02
Legal expenses		12,507.55
Insurance		2,474.68
Stationery and printing		7,097.01
Outside agencies		20,409.60
Taxes in Iowa	$ 6,013.87	
Taxes in other States	30,560.74	
Total taxes		36,514.61
Total		$ 160,297.47

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings		$ 351,256.22
Maintenance of motive power and cars		147,075.99
Conducting transportation		586,723.95
General expenses, including taxes		160,297.47
Total operating expenses and taxes		$ 1,245,353.63
Operating expenses and taxes per mile of road operated (320 miles)	$ 3,891.73	
Operating expenses and taxes per train mile run, for trains earning revenue (1,132,722 miles)	1.09	
Proportion of operating expenses and taxes for Iowa (estimated)		223,604.89
Expenses of running and management of all trains earning revenue		530,447.35
Percentage of expenses to earnings	65.4	

GENERAL EXHIBIT.

Total earnings	$ 1,904,332.59
Total expenses, including taxes	1,245,353.63
Net earnings	658,978.96
Interest accruing during the year	399,910.00
Interest paid during the year	399,910.00
Interest paid during the year on account of the road in Iowa	71,983.80
Interest on funded debt	399,910.00
Interest paid on funded debt	399,910.00
Balance for the year	259,068.96
Balance at commencement of the year	1,182,968.85
Balance at the close of the year, June 30, 1886	$ 1,442,037.81

INCOME ACCOUNT.

Income from earnings		$ 1,831,906.84
Income from all other sources		72,425.75
Total income from all sources for the year		$ 1,904,332.59
Proportion of income for Iowa	$ 207,291.32	

GENERAL RECAPITULATION.

Total income		$ 1,904,332.59
Total operating expenses and taxes		1,245,353.63
Net income above operating expenses and taxes		658,978.96
Net income above operating expenses, taxes, interest and rental		$ 259,368.96
Gross income per train mile run	$ 1.68	
Net income per train mile run	0.22.8	
Percentage of net income to stock and debt	2.25	
Percentage of net income to cost of road and equipment	2.07	

SURPLUS.

Surplus at the commencement of the year	$ 1,182,968.85
Surplus at the close of the year	1,442,037.81
The amount invested in railroad stocks	105,000.00

Give the name of each road, and the number of shares owned in each of them and the par value of shares :

Nodaway Valley Railroad Company, 500 shares at $100 each.

Tarkio Valley Railroad Company, 550 shares at $100 each.

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1886.

DEBIT.

Construction	$ 11,150,916.62
Equipment	1,406,897.50
Supplies on hand	87,067.10
Real estate, St. Joseph	44,613.65
Stock of Union Depot companies	31,000.00
Stock of stock yards	9,525.00
Stock of Nodaway Valley Railroad Company	50,000.00
Stock of Tarkio Valley Railroad Company	55,000.00
St. Joe & Nebraska Railroad securities	130,896.26
Miscellaneous balances	290,262.72
Total	$ 13,256,178.85

CREDITS.

Capital stock	$ 5,798,656.71
Bonded debt	5,714,174.51
Unpaid vouchers	124,289.47
Unpaid coupons—"payable"	177,020.35
Income account or surplus	1,442,037.81
Total	$ 13,256,178.85

DESCRIPTION OF ROAD.

Length main line of road from Kansas City to Council Bluffs, miles	197.77
Length main line of road in Iowa	52.00
Length main line of road in Missouri	145.77
Branches owned by this company :	
Hopkins Branch, miles	50.24
East Atchison Branch	1.17
East Nebraska City Branch	2.26
Tarkio Valley Branch	29.52
Nodaway Valley Branch	31.53
St. Joe & Nebraska Branch	7.51
Total length of branches owned by this company	122.23
Total length of branches owned by this company in Iowa	6.35
Total length of branches owned by this company in Missouri	115.88
Total length of road belonging to this company	320.00
Total length of road belonging to this company in Iowa	58.35
Aggregate length of sidings and other tracks not above enumerated	46.34
Same in Iowa	8.65
Aggregate length of track, computed as single track, exclusive of sidings	365.34
Same in Iowa	67.01
Total length of steel rails in tracks in Iowa, exclusive of sidings	16.35
Total length of iron rails in tracks in Iowa	50.66
Weights per yard, steel, 56 and 60 pounds.	
Weights per yard, iron, 56 pounds.	
Gauge of track, 4 feet 8½ inches.	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each :	
Hannibal & St. Jo Railroad, bridge Harlem to Kansas City	1.50
Total length of above road in Missouri	1.50
Total miles of road operated by this company	321.50
Total miles of road operated by this company in Iowa	58.35

STATIONS.

Number of stations on all roads owned by this company	53
Same in Iowa	11
Number of stations on all roads operated by this company	53
Same in Iowa	11
Number of telegraph offices in stations in Iowa	11

EMPLOYES.

Number of persons regularly employed on all roads operated by this company (average)		1,700
Same in Iowa (average)		95
Amount paid employes, including officials, on all roads operated by this Company		$ 845,719.66
Same in Iowa (estimated)		76,000.00

BRIDGES IN IOWA.

	No.	Aggregate Length.
Iron bridges over 100 feet in length	1	210
Wooden trestle and pile	42	4,142

BOX CULVERTS IN IOWA.

Timber—open pile culverts	6

CATTLE GUARDS.

Number of in Iowa	78

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.)	19,591
Give the average number of years the trestle and pile bridges last on your road in Iowa, about	9
Give the average number of years that wooden truss bridges last on your road in Iowa, about	10

ROAD-BED AND TRACK.

Number of track sections in Iowa	10
Average length of sections, miles	5
Average number of men in each section gang	6
Number of new ties laid in track during the year in Iowa	6,878
Average number of new tries per mile of road, laid during year	300
What is the average number of years that iron rails last in your track on main line in Iowa, about	10
What is the average number of years that steel rails last in your track on main line in Iowa? We have steel which has been in 14 years and is in good condition.	
What is the average number of years that ties last in your track in Iowa? Oak ties last about 8.	

CROSSINGS IN IOWA.

What railroads crosses your road at grade, and at what locality? Chicago, Burlington & Quincy at Pacific Junction. Wabash, St. Louis & Pacific at Council Bluffs.	
Number of highway crossings at grade	36

FENCING IN IOWA.

How many miles of your road in Iowa are fenced, miles		46
What is the average cost per rod	$	1.28½
What is the total cost of same		35,188.33
How many miles of new fencing have you built during the year		7 2-10
Give the number of miles needed on both sides of your track in each county in Iowa:		
In Mills county		10 8-10
In Pottawattamie county		1 5-10
Total miles		12 3-10

ROLLING STOCK.

	OWNED.	TOTAL.
Number of locomotives	41	41
Number of passenger cars	23	23
Number of baggage, mail and express cars	13	13
Number of official car	1	1
Number of box freight cars	919	919
Number of stock cars	22	22
Number of platform and coal cars	166	166
Number of other cars	20	20
Total number of cars	1,164	1,164

Maximum weight of locomotives and tenders, (tenders full of water), tons	47
Average weight of locomotives and tenders, tons	44
Number of locomotives equipped with train brake	14
Kind of brake, Westinghouse Air.	
Maximum weight of passenger cars, tons	19½
Average weight of passenger cars, tons	18
Number of cars equipped with train brake	33
Kind of brake, Westinghouse Air.	
Number of passenger cars equipped with Miller platform and buffer	25
The amount of tonnage that can be carried over your road exclusive of cars, by an engine of given weight. Weight of engine, 47 tons; 450 tons.	

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	591,558
Miles run by freight trains during the year	541,164
Miles run by switching trains during the year	369,795
Miles run by other trains during the year	87,618
Total train mileage	1,590,135

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	3.7-10
Average weight of passenger trains (exclusive of passengers), tons	115
Average number of cars in freight trains	18 5-10
Average weight of trains (exclusive of freight) tons	214

PASSENGER TRAFFIC.

Number of through passengers carried	96,314
Number of local passengers carried	320,452
Total number of passengers carried	416,766
Average distance traveled by each passenger, miles	46 525-1000
Average amount received from each passenger	1.73
Highest rate of fare per mile for any distance, cents	3

FREIGHT TRAFFIC.

Number of tons of through freight carried	500,434
Number of tons of local freight carried	337,702
Total tons of freight carried	838,136
Percentage of freight originating at, and carried to stations in Iowa, to total freight carried in Iowa	34 8964-10000

CAR MILEAGE.

Number of miles run by loaded freight cars east and south	3,620,195
Number of miles run by loaded freight cars west and north	3,032,892
Number of miles run by empty freight cars east and south	630,821
Number of miles run by empty freight cars west and north	1,728,722
Total freight car mileage	9,012,630
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	15
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north	36

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles (per hour)	24
Rate of speed of freight trains, including stops, miles (per hour)	10¾

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain	168,135	20.06
Flour	15,725	1.88
Provisions (beef, pork, lard, etc.)	19,607	2.34
Animals	149,720	17.86
Other agricultural products	1,908	.23
Lumber and forest products	174,861	20.86
Coal	73,718	8.80
Plaster, lime and cement	4,526	.54
Salt	8,565	1.02
Petroleum and oil	1,890	.23
Iron, steel, and castings	6,075	.73
Stone and brick	7,355	.87
Manufactures—articles shipped from point of production	7,573	.90
Merchandise, and other articles not enumerated above	198,548	23.68
Total tons carried	838,136	100

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA—(ESTIMATED.)

	TONS.	PER CENT.
Grain	30,684	20.06
Flour	2,869	1.88
Provisions (beef, pork, lard, etc.)	3,578	2.34
Animals	27,323	17.86
Other agricultural products	348	.23
Lumber and forest products	31,912	20.86
Coal	13,453	8.80
Plaster, lime and cement	825	.54
Salt	1,563	1.02
Petroleum and oil	344	.23
Iron, steel and castings	1,108	.73
Stone and brick	1,338	.87
Manufactures—articles shipped from point of production	1,372	.90
Merchandise and other articles not enumerated above	36,235	23.68
Total tons carried	152,952	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights a the depot, or at the office of such express company? American Express Company pays a fixed sum for transporting within and up to a fixed limit of weight, and one and one-half first class rates on excess. The railroad company does not handle or have anything to do with the express matter or rates thereon as charged by express company, but simply carries when placed in baggage car.

SLEEPING-CARS.

Do sleeping, parlor, or dining-cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? The Pullman Palace Car Company's sleepers run on our road; we pay that company same rate per mile as for a coach hired from railroad company.

What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings? The Pullman Palace Car Company receives the earnings.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the U. S. government for the transportation of its mails on your road in Iowa, and on what terms of service? $150.48 per mile per annum for main line in Iowa, payable quarterly.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? None.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? The Western Union Telegraph Company, 52 miles.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1886.

KILLED.

DATE.		NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1885.				
October	11	M. McGuinn, brakeman	Hamburg	Supposed fell from train; body severed.
1886.				
January	22	E. Heatow, brakeman	Hamburg	Collision; killed.

INJURED.

1885.				
July	16	A. Conger, laborer	Three miles north Pacific Junction	Rail turned on car; thumb mashed.
July	20	J. Carmichael, laborer	Island Park	Unloading frog; foot hurt.
July	25	A. Brown, laborer	Four miles south of Wright's	Unloading rail; toe mashed.
August	4	W. Chisbenson, laborer	Council Bluffs	Unloading rail; two toes mashed.
August	5	A. Foil, laborer	Five miles south of Council Bluffs	Unloading rail; toe bruised.
November	4	G. Thrailkill, laborer	East Nebraska City	Cutting iron chisel; left eye lost.
December	2	J. Herley, brakeman	Between Pacific June. and Haney's	Thrown from train; arm broken.
1886.				
April	2	L. Singleton, brakeman	Pacific Junction	Coupling cars; thumb pinched.
May	24	A. C. Rook, laborer	Pacific Junction	Oiling switch; little finger off.
June	8	M. Cook, brakeman	Hamburg	Coupling cars; hand mashed.
May	22	H. Harter, switchman	Council Bluffs	Switching cars; head cut.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employes.	Others.	Passengers.	Employes.	Others.
Derailments	....	....	....	....	....	....
Collisions	....	1	....	....	....	....
Caught in frogs, guard rails or switches	....	....	....	....	1	....
Coupling cars	....	....	....	....	2	....
Falling from trains	....	1	....	....	1	....
Getting on and off trains	....	....	....	....	....	....
Highway crossings	....	....	....	....	....	....
Miscellaneous	....	....	....	....	7	....
Overhead obstructions	....	....	....	....	....	....
Stealing rides	....	....	....	....	....	....
While intoxicated	....	....	....	....	....	....
Tresspassers on track	....	....	....	....	....	....
Total	....	2	....	....	11	....

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year	2
Number of persons injured during the year	11
Number of casualities purely accidental during the entire year	13

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—C. E. Perkins, Burlington. Iowa.
Vice-President—T. J. Potter, Chicago, Illinois.
Secretary—A. G. Stanwood, Boston, Massachusetts
Treasurer—J. C. Peasley, Chicago, Illinois.
General Manager—J. F. Barnard, St. Joseph, Missouri.
Superintendent—J. R. Hardy, St. Joseph, Missouri.
Assistant Superintendent—A. B. Barnard, Kansas City, Missouri.
Chief Engineer—C. C. Chandler, St. Joseph, Missouri.
Superintendent of Telegraph—G. M. Hohl, St. Joseph, Missouri,
Auditor—C. M. Carter, St. Joseph, Missouri.
General Passenger Agent—A. C. Dawes, St. Joseph, Missouri.
General Freight Agent—E. J. Swords, St. Joseph, Missouri.
General Solicitors—Strong & Mosman, St. Joseph Missouri.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

Chas. E. Perkins, Burlington, Iowa.
W. J. Ladd, Boston, Massachusetts.
C. J. Paine, Boston, Massachusetts.
E. Bangs, Boston, Massachusetts.
Henry Parkman, Boston, Massachusetts.
W. W. Baldwin, Burlington, Iowa.
E. E. Pratt, Boston, Massachusetts.
A. G. Stanwood, Boston, Massachusetts.
J. L. Gardner, Boston, Massachusetts.

Date of annual meeting of stockholders, first Tuesday in March.
Fiscal year of company ends December 31st.
General offices of the company are located at St. Joseph, Buchanan county, Missouri.

STATE OF MISSOURI, } ss.
COUNTY OF BUCHANAN. }

J. F. Barnard, General Manager, and C. M. Carter, Auditor of the Kansas City, St. Joseph & Council Bluffs Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1886, to the best of their knowledge and belief.

(Signed,) J. F. BARNARD.
C. M. CARTER.

Subscribed and sworn to before me, this 13th day of September, A. D. 1886.

CHAS. A. BLAIR,
Notary Public.

[L. S.]

Received and filed in the office of the Commissioners of Railroads, this 15th day of September, A. D. 1886.

E. G. MORGAN, *Secretary.*

REPORT

OF THE

ST. LOUIS, KEOKUK & NORTHWESTERN RAILWAY CO.,

FOR THE YEAR ENDING JUNE 30, 1886.

CAPITAL STOCK.

Amount authorized by articles of association	$ 2,700,000	
Amount authorized by vote of the company	2,700,000	
Amount issued, number of shares 27,000; amount paid in		$ 2,700,000.00
Amount of common stock issued	350,000	
Amount of preferred stock issued and conditions of preferment	1,350,000	
Preferred stock is entitled to a dividend of seven per cent before any dividend can be declared on common stock.		
Keokuk & Northwestern Railway Company		720,000.00
Total amount paid in as per books of the company		$ 3,420,000.00
Amount of stock per mile of road	$ 19,382.26	
Amount of stock representing the road in Iowa	783,450.00	
Amount of stock held in Iowa	30,878.00	
Total number of stockholders	117	
Number of stockholders in Iowa	102	

DEBT.

Funded debt as follows:		
First mortgage bonds, due January 1, 1906; rate of interest, six per cent		$ 1,620,000.00
Amount of interest paid on same during the year. None.		
Income bonds, due January 1, 1906, rate of interest, six per cent		1,080,000.00
Amount of interest paid on same during the year. None.		
First mortgage six per cent bonds of the Keokuk & Northwestern Railway, due July, 1910		480,000.00
No interest paid.		
Total amount of funded debt		$ 3,180,000.00
Floating debt:		
Incurred for betterments	$ 442,804.69	
Total amount of floating debt		442,804.69
Contingent liability as grantor of bonds or debts of other roads:		
First mortgage six per cent bonds of the Keokuk & Northwestern Railway Company, due in 1910.		
Total amount of debt liabilities		3,622,804.69

Amount of debt per mile of road	$ 20,531.07	
Amount of debt representing the road in Iowa	553,855.91	
Total amount of stock and debt		7,042,804.69
Amount of stock and debt per mile of road	39,913.88	
Amount of interest paid representing the road in Iowa. None.		

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES.

(No record of details.)

Total expended for construction		$ 6,699,589.90
Average cost of construction per mile of road [176.45 miles]	$ 37,968.76	
Proportion of cost of construction for Iowa	1,316,169.29	

COST OF EQUIPMENT.

Total for equipment		$ 449,226.98
Average cost of equipment per mile of road operated by company (184.87 miles)	$ 2,429.96	
Total cost of road and equipment		$ 7,148,816.88
Average cost of road and equipment per mile [176.45 miles]	$ 40,514.69	
Proportion of cost of road and equipment for Iowa	1,446,290.75	
Average cost of road and equipment per mile in Iowa	28,297.60	

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Grading--protecting present grade	$	16,580.88
Bridging and masonry	$	12,931.71
Superstructure, including rails		2,555.92
Land, land damages and fences		27,028.18
Passenger and freight stations, coal sheds and water stations		1,687.14
Engineering, agencies, salaries and other expenses during construction		2,205.83
New telegraph line (to complete)		494.25
Total for construction	$	63,483.91

EQUIPMENT.

	Number.	
Officers' car	1	4,469.08
Freight and other cars	26	8,497.19
Wrecking-cars, pile-drivers and tools		5,644.93
Total for equipment	$	18,611.20
Total expenditures charged to property account	$	82,095.11
Net addition to property account for the year	$	82,095.11

ANALYSIS OF EARNINGS.

Earnings, passenger:		
From all passengers	$	169,751.81
From express and baggage		17,126.99
From mails		26,962.46
From other sources, passenger department		1,996.34
Total earnings, passenger department	$	215,837.60
Total earnings, freight department		340,911.19
Total transportation earnings	$	556,748.79
Earnings per train mile run, from all trains earning revenue (458,723 miles)	1.246	
Earnings per mile of road operated (184.47 miles)	3,011.57	
Rents received for use of road		3,250.20
Rents received for use of stations, etc		2,236.92
Earnings from all other sources:		
Telegraph earnings		870.92
Total earnings from all sources	$	563,106.83
Proportion of earnings for Iowa	$ 82,041.39	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES.)

Repairs of road-bed and track	$	137,788.07
Renewal of ties (number laid, 6,500)		
Repairs and renewal of bridges, including culverts and cattle-guards		28,377.21
Repairs of fences, road-crossings and signs		1,184.44
Repairs of buildings, stations and water-tanks		6,349.67
Total	$	173,699.39

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	$	15,450.08
Repairs of passenger and freight cars		34,851.89
Total	$	50,301.97

CLASS 3.—CONDUCTING TRANSPORTATION.

Water supply	$	4,295.59
Locomotive service		83,300.74
Freight train service and supplies		34,270.33
Mileage of freight cars (debit balance)		12,294.88
Telegraph expenses (maintenance and operating)		8,001.15
Damage and loss of freight and baggage		949.20
Damages to property, cattle and personal injuries		7,433.31
Agents station service, and station supplies		46,536.67
Total	$	197,081.87

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks	$	15,429.67
Legal expenses		2,631.46
Insurance		1,468.56
Printing and advertising		2,154.46
Outside agencies and advertising		4,946.40
Taxes in Iowa	$ 2,600.70	
Taxes in other States	11,229.74	
Total taxes		13,830.44
Total	$	40,460.99

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings		$ 173,699.39
Maintenance of motive power and cars		50,301.97
Conducting transportation		197,081.87
General expenses, including taxes		40,460.99
Total operating expenses and taxes		$ 461,544.22
Operating expenses and taxes per mile of road, operated, 184.87 miles	$ 2,496.58	
Operating expenses and taxes per train mile run, for trains earning revenue, 458,723 miles	1.033	
Expenses of running and management of all trains earning revenue		247,383.84
Percentage of expense to earnings	81.9	

GENERAL EXHIBIT.

Total earnings		$ 563,106.83
Total expenses, including taxes		461,544.22
Net earnings		101,562.61
Rentals, specifying the amount paid to each company:		
Wabash, St. Louis & Pacific Railway	$ 1,500.00	
Hannibal & St. Jo	3,174.60—	4,674.60
Interest accruing during the year		190,800.00
Interest on funded debt		190,800.00
Interest falling due during the year and not paid		190,800.00
Balance for the year		96,888.01
Balance at commencement of the year		130,516.07
*Balance at the close of the year, June 30, 1886		$ 227,404.08

INCOME ACCOUNT.

Income from earnings		$ 563,106.83
Income from other sources		558.24
Total income from all sources for the year		$ 563,665.07
Proportion of income for Iowa	$ 82,041.39	

GENERAL RECAPITULATION.

Total income	$ 563,665.07
Total operating expenses and taxes	461,544.22
Net income above operating expenses and taxes	97,879.15
Net deficit after operating expenses, taxes, interest and rental	$ 92,920.85

SURPLUS.

(None.)

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1886.

DEBIT.

Construction	$ 6,699,589.90
Equipment	449,226.98
Cash	46,255.45
Material	31,928.72
Total	$ 7,227,001.05

*NOTE.—This balance has been absorbed in betterments.

CREDIT.

Funded debt	$ 3,180,000.00
Capital stock	3,420,000.00
Accounts receiveable and payable, balance	447,849.62
Profit and loss and income accounts	179,151.43
Total	$ 7,227,001.05

DESCRIPTION OF ROAD.

Length of main line of road from Keokuk to St. Peters, miles	135.82
Length of main line of road in Iowa	3.02
Length of main line of road in Missouri	109.39
Length of main line of road in Illinois	2.41
Total length of road belonging to this company	135.82
Total length of road belonging to this company in Iowa	52.07
Aggregate length of sidings and other tracks not above enumerated	19.67
Same in Iowa	2.01
Aggregate length of track, computed as single track, exclusive of sidings	135.82
Same in Iowa	3.02
Total length of steel rails in tracks in Iowa, exclusive of sidings	3.02
Total length of iron rails in tracks in Iowa	49.05

Weights per yard, steel, 66 pounds.

Weights per yard, iron, — to — pounds.

Gauge of track, 4 feet, 8½ inches.

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each:	
Keokuk & Northwestern Railroad Company	49.05

The Keokuk & Northwestern Railroad is leased to the St. Louis, Keokuk & Northwestern Railway Company and the latter road assumes the indebtedness of the former and keeps no separate accounts for the Keokuk & Northwestern Railroad Company, but takes all the earnings of that road and pays all the expenses, and returns 30 per cent of the gross earnings as rental.

Total miles of road operated by this company	184.87
Total miles road operated by this company in Iowa	52.07

STATIONS.

Number of stations on all roads owned by this company	32
Same in Iowa	1
Number of stations on all roads operated by this company	42
Same in Iowa	11
Number of telegraph offices in stations in Iowa	7

EMPLOYES.

Number of persons regularly employed on all roads operated by this company	700
Same in Iowa	300
Amount paid employes, including officials, on all roads operated by this company	$ 303,446.68
Same in Iowa	158,400.00

BRIDGES IN IOWA.

	No.	Aggregate Length.
Wooden truss bridges over 100 feet in length	8	1,020
Iron bridges over 100 feet in length	2	364
Wooden trestle and pile	84	6,593

BOX CULVERTS IN IOWA.

Timber	104
Stone	6

CATTLE-GUARDS.

Number of in Iowa	76

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.)	13,580
Give the average number of years the trestle and pile bridges last on your road in Iowa	9
Give the average number of years that wooden truss bridges last on your road in Iowa (uncovered)	8

ROAD-BED AND TRACK.

Number of track sections in Iowa	8½
Average length of sections	6¼
Average number of men in each section gang	4
Number of new ties laid in track during the year in Iowa	6,500
Average number of new ties per mile of road	112
New rails laid in track during the year in Iowa—steel [1,619 145-2240 tons], miles	18 40-100
What is the average number number of years that iron rails last in your track on main line in Iowa	10
What is the average number of years that iron rails last in your track on branches in Iowa	10
What is the average number of years that steel rails last in your track on main line in Iowa	12
What is the average number of years that ties last in your track in Iowa	8

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality? Chicago, Burlington & Kansas City, at Donnellson. Chicago, Rock Island & Pacific, at Keokuk.	
What railroads cross your road, either over or under, and at what locality? Ft. Madison & Northwestern, near Houghton.	
Number of highway crossings at grade	53
Number of highway crossings over railroad	3
Number of highway crossings under railroad	4
Number of highway bridges 18 feet above track	2
Number of highway bridges less than 18 feet above track	1

FENCING IN IOWA.

How many miles of your road in Iowa are fenced		36.87
What is the average cost per rod (cents)		95
What is the total cost of same	$	21,630.50
How many miles of new fencing have you built during the year		.75
Give the number of miles needed on both sides of your track in all counties in Iowa		10.96

ROLLING STOCK.

	OWNED.	TOTAL.
Number of locomotives	15	15
Number of passenger cars	11	11
Number of baggage, mail and express cars	6	6
Number of box freight cars and stock cars	283	283
Number of platform and coal cars	90	90
Number of other cars	13	13
Total number of cars	403	403

Maximum weight of locomotives and tenders, tons	60
Average weight of locomotives and tenders, tons	50
Number of locomotives equipped with train brake	7
Kind of brake. Westinghouse air brake.	
Maximum weight of passenger cars, tons	14
Average weight of passenger cars, tons	12
Number of cars equipped with train brake	17
Kind of brake. Automatic.	
Number of cars equipped with Miller platform and buffer	17
The amount of tonnage that can be carried over your road exclusive of cars by an engine of given weight. Weight of engine 50 tons, 450.	

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	208,414
Miles run by freight trains during the year	207,505
Miles run by other trains during the year	42,804
Total train mileage	458,723

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	3.76
Average weight of passenger trains, exclusive of passengers	88
Average number of cars in freight trains	26
Average weight of freight trains, exclusive of freight	260

PASSENGER TRAFFIC.

Number through passengers carried	51,391
Number of local passengers carried	150,025
Total number of passengers carried	201,416
Average amount received from each passenger, cents	84 3-10
Highest rate of fare per mile for any distance, cents	3

FREIGHT TRAFFIC.

Total tons of freight carried	361,393

CAR MILEAGE.

Number of miles run by loaded freight cars east and south, and west and north	3,507,869
Number of miles run by empty freight cars east and south, and west and north	1,057,718
Total freight car mileage	4,565,587

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles	16
Rate of speed of freight trains, including stops, miles	9.08

TONNAGE OF ARTICLES TRANSPORTED—(ESTIMATED.)

	TONS.	PER CENT.
Grain	72,279	20.00
Flour	10,842	3.00
Provisions (beef, pork, lard, etc.)	3,614	1.00
Animals	28,911	8.00
Other agricultural products	7,228	2.00
Lumber and forest products	54,208	15.00
Coal	25,298	7.00
Plaster, lime, and cement	10,842	3.00
Salt	7,228	2.00
Petroleum and oil	3,613	1.00
Iron, steel, and castings	1,807	.50
Stone and brick	10,842	3.00
Manufactures—articles shipped from point of production	7,228	2.00
Merchandise and other articles not enumerated above	117,453	32.50
Total tons carried	361,393	100

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	TONS.	PER CENT.
Grain	38,000	20.00
Flour	1,900	1.00
Provisions (beef, pork, lard, etc.)	15,200	8.00
Animals	19,000	10.00
Other agricultural products	1,900	1.00
Lumber and forest products	38,000	20.00
Coal	19,000	10.00
Merchandise, and other articles not enumerated above	57,000	30.00
Total tons carried	190,000	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; and what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? American Express Company; $50 per working day for 4,000 pounds of through freight daily, and excess charged for at the rate of $1.00 per 100 pounds through freight. Express company takes freight at depot and loads and unloads and cares for it.

SLEEPING-CARS.

Do sleeping, parlor or dining-cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Woodruff Sleeping and Palace Car Company; we receive 25 per cent of net earnings less 6 per cent on one-fourth cost of coaches, and maintain cars; fare $1.50 for double berth; Pullman Palace Car Company; we pay them mileage on the cars at the rate of 3 cents per mile, and they maintain coaches and retain all the earnings.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? $141.93 per mile per year. Twice each way daily on the main line, and once each way daily on the Keokuk & Northwestern.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? St. L., K. & N. W. 3.02; K. & N. W. 49.05.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union Telegraph Company owns one wire, 3.02 miles.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1886.

KILLED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1886.			
July 23	Mrs. Light, pedestrian	New Boston	On track; killed.

INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1885.			
June 26	Thomas Donegan	Keokuk	Fell under wheel; leg off.
November 25	John Brown, boy	Salem	Fell off stolen ruble car; ankle fractured.
1886.			
January 26	G. W. Dorsey, brakeman	Donnellson	Coupling; fingers mashed off.

TABULAR STATEMENT OF ACCIDENTS.

CAUSES OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employe .	Others.	Passengers.	Employes.	Others.
Derailments	....	....	....	....	....	....
Collisions	....	....	....	....	....	....
Caught in frogs, guard rails, or switches	....	....	....	....	....	....
Coupling cars	....	....	....	....	1	....
Falling from trains	....	....	....	....	....	....
Getting on and off trains	....	....	....	....	1	....
Highway crossings	....	....	....	....	....	....
Miscellaneous	....	....	....	....	....	....
Overhead obstructions	....	....	....	....	....	....
Stealing rides	....	....	....	....	....	....
While intoxicated	....	....	....	....	....	....
Trespassers on track	....	....	1	....	....	1
Total	....	....	1	....	2	1

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year	1
Number of persons injured during the year	3
Number of casualties purely accidental during the entire year	4
Number of trespassers on track killed	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—W. W. Baldwin, Burlington, Iowa.
Vice-President—T. J. Potter, Chicago, Illinois.
Secretary—Howard Elliott, Keokuk, Iowa.
Treasurer—J. C. Peasley, Chicago, Illinois.
General Manager—T. J. Potter, Chicago, Illinois.
General Superintendent—R. Law, Keokuk, Iowa.
Assistant Superintendent—C. M. Levey, Keokuk, Iowa.
Superintendent of Telegraph—W. E. Cunningham, Keokuk, Iowa.
Auditor and Assistant Treasurer—Howard Elliott, Keokuk, Iowa.
General Passenger and Freight Agent—J. H. Best, Jr., Keokuk, Iowa.
General Solicitor—H. H. Trimble, Keokuk, Iowa.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

W. W. Baldwin, Burlington, Iowa.
T. J. Potter, Chicago, Illinois.
H. B. Scott, Burlington, Iowa.
John T. Remey, Burlington, Iowa.
H. E. Jarvis, Burlington. Iowa.

Date of annual meeting of stockholders, first Tuesday in December.
Fiscal year of company ends December 31, 1886.
General offices of the company are located at Keokuk, Iowa.

STATE OF IOWA, }
COUNTY OF LEE. } ss.

R. Law, General Superintendent, Howard Elliott, Auditor, of the St. Louis, Keokuk & Northwestern Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1886, to the best of their knowledge and belief.

(Signed,) R. LAW.
HOWARD ELLIOTT.

Subscribed and sworn to before me, this 20th day of September, A. D. 1886.

JOSEPH G. ANDERSON,
[L. S.] *Notary Public, Lee county, Iowa.*

Received and filed in the office of the Commissioners of Railroads, this 21st day of September, A. D. 1886.

E. G. MORGAN, *Secretary.*

REPORT

OF THE

CHICAGO, IOWA & DAKOTA RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1886.

CAPITAL STOCK.

Amount authorized by articles of association	$ 1,260,000.00	
Amount authorized by vote of company	300,000.00	
Amount issued, number of shares 3,000; amount paid in		
Amount of common stock issued		200,000.00
Amount of preferred stock issued and conditions of preferment		100,000.00
May draw 6 per cent interest; non-accumulative.		
Total amount paid in, as per books of the company.		$ 300,000.00
Amount of stock per mile of road	$ 15,000.00	
Amount of stock representing the road in Iowa	All.	
Amount of stock held in Iowa	120,000.00	
Total number of stockholders	15	
Number of stockholders in Iowa	13	

DEBT.

Funded debt as follows:		
Chicago, Iowa & Dakota		$ 397,500.00
First mortgage bonds due ....., rate of interest.....	6 per cent.	
Amount of interest paid on same during the year	None.	
Total amount of funded debt		$ 397,500.00
Floating debt:		
Incurred for	$ 15,000.00	
Total amount of floating debt		$ 15,000.00
Contingent liability as guarantor of bonds or debts of other roads		
Total amount of debt liabilities		$ 412,500.00
Amount of debt per mile of road	$ 15,277.77	
Amount of debt representing the road in Iowa	All.	
Total amount of stock and debt		712,500.00
Amount of stock and debt per mile of road	26,388.88	
Amount of interest paid representing the road in Iowa	All.	

COST OF ROAD AND EQUIPMENT.

*CONSTRUCTION OF ROAD.

Grading		$ 53,610.11
Bridging and masonry		18,370.15
Superstructure, including rails		175,278.28
Land, land damages and fences		18,081.73
Passenger and freight stations, coal sheds and water stations		11,087.00
Engine houses, car sheds and turn-tables		4,700.00
Machine shops, including machinery and tools		1,191.85
Interest paid during construction, discounts, etc		2,044.07
Engineering, agencies, salaries, and other expenses during construction		8,882.58
All other items charged to construction not enumerated above		23,426.12
Total expended for construction		$ 316,671.89
Average cost of construction per mile of road (27 miles)		11,728.59
Proportion of cost of construction for Iowa	All	

COST OF EQUIPMENT.

Locomotives		$ 16,750.00
Passenger, mail, baggage and express cars		3,300.00
Freight and other cars		4,990.00
Total for equipment		$ 25,040.00
Average cost of equipment per mile of road operated by company, 27 miles.		963.08
Total cost of road and equipment		$ 341,711.89
Average cost of road and equipment per mile (27 miles).		12,656.00
Proportion of cost of equipment for Iowa	All.	

ANALYSIS OF EARNINGS.

Earnings, passenger:		
From local passengers	$ 5,151.00	
From all passengers		$ 5,151.00
From express and baggage		705.56
From mail		795.29
Total earning, passenger department		$ 6,651.85
Earnings per train mile run (20,100 miles)	0.3309	
Earnings, freight:		
From local	3,674.21	
From through	16,006.69	
Total earnings, freight department		19,690.90
Earnings per train mile run (20,100 miles)	$ 0.9791	
Total transportation earnings		$ 26,332.75
Earnings per train mile run, from all trains earning revenue (20,100 miles)	1.31	
Earnings per mile of road operated (27 miles)	975.29	
Total earnings from all sources		$ 26,332.75
Proportion of earnings for Iowa. All.		

*There is an unsettled account not turned over to the C., I. & D. Co., by the construction company, which would make the cost of construction over or about $100,000 more than shown here.

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track	$ 4,646.61
Repairs of bridges, including culverts and cattle-guards	200.00
Repairs of fences, road-crossings and signs	308.04
Repairs of buildings, stations and water-tanks	572.18
Total	$ 5,726.83

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	$ 840.26
Repairs of passenger cars	97.77
Repairs of freight cars	30.62
Total	$ 969.15

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives	$ 1,634.30
Water supply	132.82
Oil and waste	268.30
Locomotive service	2,125.20
Passenger train and freight service	1,393.73
Passenger train and freight supplies	37.56
Mileage of freight cars (debit balance)	18.84
Telegraph expenses (maintenance and operating)	205.02
Damage and loss of freight and baggage	14.32
Damages to property and cattle	47.50
Agents and station service	2,607.72
Station supplies	352.55
Total	$ 8,837.91

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks	$ 3,610.00
Legal expenses	1,166.06
Stationery and printing	427.69
Contingencies	194.53
Taxes in Iowa, $166.07; total taxes	166.07
Total	$ 5,564.35

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings		$ 5,726.83
Maintenance of motive power and cars		969.15
Conducting transportation		8,837.91
General expenses, including taxes		5,564.35
Total operating expenses and taxes		$ 21,098.24
Operating expenses and taxes per mile of road operated (27 miles)	$ 781.4162	
Operating expenses and taxes per train mile run, for trains earning revenue (20,100 miles)	1.0496	

GENERAL EXHIBIT.

Total earnings	$	26,332.75
Total expenses, including taxes		21,098.24
Net earnings		5,234.51
Interest accruing during the year		18,000.00
Interest paid during the year		None.
Interest falling due during the year and not paid		23,850.00
Balance at the close of the year, June 30, 1886, (deficit)	$	12,765.49

INCOME ACCOUNT.

Income from earnings	$	26,332.75
Total income from all sources for the year	$	26,332.75
Proportion of income for Iowa		All.

GENERAL RECAPITULATION.

Total income	$	26,332.75
Total operating expenses and taxes		21,098.24
Net income above operating expenses and taxes		5,234.51
Net deficit above operating expenses, taxes, interest and rental	$	12,765.49
Gross income per train mile run (20,100)	$	1.31
Net income per train mile run (20,100)		.26

DESCRIPTION OF ROAD.

Length main line road from Eldora Junction to Alden, in Iowa	26½
Total length of road belonging to this company in Iowa	26½
Aggregate length of sidings and other tracks not above enumerated	2.50
Total length of steel rails in tracks in Iowa, exclusive of sidings	26½
Weight per yard, steel, 52 pounds.	
Gauge of track	4 8½
Total miles road operated by this company in Iowa	26.50

STATIONS.

Number of stations on all roads owned by this company	6
Same in Iowa	6
Number of stations on all roads operated by this company	6
Same in Iowa	6
Number of telegraph offices in stations in Iowa	6

EMPLOYES.

Number of persons regularly employed on all roads operated by this company	35
Same in Iowa	35
Amount paid employes, including officials, on all roads operated by this company	$ 15,735.13

BRIDGES IN IOWA.

	No.	Aggregate Length.
Wooden truss bridges over 100 feet in length	2	300
Wooden trestle and pile	40	731

ARCH CULVERTS AND VIADUCTS IN IOWA.

With 20 feet opening or more	20	1,698
Less than 20 feet opening	21	161

BOX CULVERTS IN IOWA.

Timber	32	120
Stone	8	12

CATTLE-GUARDS.

Number of in Iowa	52

ROAD-BED AND TRACK.

Number of track sections in Iowa	4
Average length of sections	7
Average number of men in each section gang	7

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?	
Central Iowa, at Eldora.	
What railroads cross your road, either over or under, and at what locality?	
Illinois Central, at Iowa Falls cross over us.	
Number of highway crossings at grade	29
Number of highway crossings under railroad	1

FENCING IN IOWA.

How many miles of your road in Iowa are fenced		28
What is the average cost per rod, cents		40
What is the total cost of same	$	3,248.00
How many miles of new fencing have you built during the year		4
Give the number of miles needed on both sides of your track in each county in Iowa:		
Hardin county		54

ROLLING STOCK.

	Owned.	Total.
Number of locomotives	2	2
Number of passenger cars, combination	1	1
Number of box freight cars	2	2
Number of platform and coal cars	10	10
Number of other cars	2	2
Total number of cars	15	15
Maximum weight of locomotives and tenders, tons		35
Average weight of locomotive and tenders, tons		35
Maximum weight of passenger cars, tons		17
Average weight of passenger cars, tons		17
Number of cars equipped with train brake		9
The amount of tonnage that can be carried over your road exclusive of cars, by an engine of given weight. Weight of engine, 35 tons; tons		400

MILEAGE TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	20,100
Total train mileage	20,100

PASSENGER TRAFFIC.

Number of local passengers carried	17,425
Total number of passengers carried	17,425

Total passenger mileage, or passengers carried one mile	212,297
Average distance traveled by each passenger	12.18
Average amount received from each passenger	29.56
Highest rate of fare per mile for any distance	3.75
Lowest rate of fare per mile for any distance	1.50
Average rate of fare per mile for all passengers	2.41

FREIGHT TRAFFIC.

Number of tons of through freight carried	7,872
Number of tons of local freight carried	4,090
Total tons of freight carried	11,962
Total mileage of through freight (tons carried one mile	111,581
Total mileage of local freight (tons carried one mile)	59,580
Total freight mileage, or tons carried one mile	171,161
Average rate per ton per mile received for through freight	14.34
Average rate per ton per mile received for local freight	6.17
Average rate per ton per mile received for all freight	11.49
Percentage of freight originating at, and carried to stations in Iowa, to total freight carried in Iowa. (This should not include fuel or any material for the use of the road)	26

CAR MILEAGE.

Number of miles run by loaded freight cars east and south	24,507
Number of miles run by loaded freight cars west and north	18,219
Number of miles run by empty freight cars east and south	8,169
Number of miles run by empty freight cars west and north	14,457
Total freight car mileage	65,352
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	33⅓
Percentage of empty freight cars hauled west and north to all freight cars cars hauled west and north	79⅓

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops	18½
Rate of speed of freight trains, including stops	18½

TONNAGE OF ARTICLES TRANSPORTED.

	Tons.	Per cent.
Grain	2,977	24.89
Flour	185	1.55
Animals	1,989	16.63
Other agricultural products	407	3.40
Lumber and forest products	1,159	9.69
Coal	2,276	19.03
Plaster, lime and cement	180	1.50
Salt	342	2.86
Petroleum and oil	189	1.58
Iron, steel and castings	151	1.26
Stone and brick	100	0.84
Manufactures—articles shipped from point of production	40	0.33
Merchandise and other articles not above enumerated	1,967	16.44
Total tons carried	11,962	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? American Express Company. Do general business. They deliver goods to us at our depots, make their own rates, and pay us 25 per cent of the business done for every month.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? For this year we were paid $867.95. Terms of service are regulated by the Department.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? Sixty dollars per year.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? None.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union owns 26½ miles.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—David Secor, Forest City.
Vice-President—J. M. Elder, Garner.
Treasurer—A. H. Brockway, Concord.
Secretary—J. A. Chase, Forest City.
General Manager—John Porter, Eldora.
Superintendent of Telegraph—W. S. Porter, Eldora.
Auditor—W. S. Porter, Eldora.
General Passenger Agent—W. S. Porter, Eldora.
General Freight Agent—W. S. Porter, Eldora.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

David Secor, Forest City.
A. H. Chase, Forest City.
J. W. Mahoney, Forest City.
W. O. Hanson, Forest City.
H. N. Brockway, Concord.
John Porter, Eldora.
W. S. Porter, Eldora
Chas. E. Albrook, Eldora.
Ezra Nichols, Eldora.
John S. Hadley, Eldora.
C. M. Smith, Eldora.

Date of annual meeting of stockholders, first Monday in June.
Fiscal year of company ends May 31.
General offices of the company are located at Eldora, Hardin county, Iowa.

STATE OF IOWA, } ss.
HARDIN COUNTY. }

John Porter, General Manager of the Chicago, Iowa & Dakota Railway Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declares them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1886, to the best of his knowledge and belief.

(Signed,) JOHN PORTER.

Subscribed and sworn to before me, this 14th day of September, A. D. 1886.

E. T. BEDELL,

[L. S.] *Notary Public in and for Hardin county.*

Received and filed in the office of the Commissioners of Railroads, this 16th day of September, A. D. 1886.

E. G. MORGAN, *Secretary.*

REPORT

OF THE

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

FOR THE YEAR ENDING JUNE 30, 1886.

CAPITAL STOCK.

Amount issued, number of shares, 524,451.61, amount paid in		$ 52,445,161.00
Amount of common stock issued		30,904,261.00
Amount of preferred stock issued and conditions of payment		21,540,900.00
Preferred stock is entitled to 7 per cent dividend, if earned, to the exclusion of common stock, but common is entitled to 7 per cent before preferred can have more. After that, no preference.		
Total amount paid in, as per books of the company		$ 52,445,161.00
Amount of stock per mile of road	$ 10,658.00	
Amount of stock representing the road in Iowa	15,047,337.00	
Amount of stock held in Iowa	28,800.00	
Total number of stockholders	2,446	
Number of stockholders in Iowa	2	

For answers to questions 1 and 2, on page 3, 1 to 14, inclusive, on page 5, and 15 to 23, inclusive, on page 6, we state that the present company was organized in 1863, and comprises various lines of road which had been built by other companies, the records of which are not all in our possession. It is therefore impossible to give the information desired.

DEBT.

Funded debt ass follows :

NAME OF BONDS.	Date of issue.	Where payable.	When payable.	INTEREST. Rate.	INTEREST. When payable.	Amount of bonds.
Consolidated mortgage bonds	1875	New York	1905	7	Jan. and July.	$ 11,263,000.00
Consolidated mortgage bonds, old issue	1874	New York	1904	7	Jan. and July.	207,000.00
Terminal bonds	1884	New York	1914	5	Jan. and July.	3,000,000.00
Income sinking fund convertible bonds	1886	New York	1916	5	Jan. and July.	2,000,000.00
First mortgage LaCrosse Div. bonds	1863	New York	1893	7	Jan. and July.	5,279,000.00
First mortgage Iowa & Minnesota Div. bonds	1867	New York	1897	7	Jan. and July.	3,198,000.00
First mortgage Prairie du Chien Div. bonds	1868	New York	1898	8	Feb. and Aug	3,674,000.00
Second mortgage Prairie du Chien Div. bonds	1868	New York	1898	7.3	Feb. and Aug.	1,241,000.00
First mortgage Chicago & Milwaukee Div. bonds	1873	New York	1903	7	Jan. and July.	2,393,000.00
First mortgage St. Paul (or River) Div. bonds	1872	London	1902	7	Jan. and July.	2,992,000.00
First mortgage St. Paul (or Sterling) bonds	1872	London	1902	7	Jan. and July.	812,500.00
First mortgage Iowa & Dakota Div. bonds	1869	New York	1899	7	Jan. and July.	541,000.00
First mortgage Iowa & Dakota Extension bonds	1878	New York	1908	7	Jan. and July.	3,505,000.00
First mortgage Hastings & Dakota bonds	1872	New York	1902	7	Jan. and July.	89,000.00
First mortgage Hastings & Dakota Extension bonds	1880	New York	1910	7	Jan. and July.	5,680,000.00
First mortgage Southwestern Div. bonds	1879	New York	1909	6	Jan. and July.	4,000,000.00
First mortgage Lacrosse & Davenport bonds	1879	New York	1919	5	Jan. and July.	2,500,000.00
First mortgage Chicago & Pacific Div. bonds	1880	New York	1910	6	Jan. and July.	3,000,000.00
First mortgage Chicago & Pacific Western Div. bonds	1881	New York	1921	5	Jan. and July.	18,540,000.00
First mortgage Southern Minnesota Div. bonds	1880	New York	1910	6	Jan. and July.	7,432,000.00
First mortgage Mineral Point Div. bonds	1880	New York	1910	5	Jan. and July.	2,840,000.00
First mortgage Dubuque Div. bonds	1880	New York	1920	6	Jan. and July.	6,643,000.00
First mortgage Wisconsin Valley Div. bonds	1880	New York	1920	6	Jan. and July.	1,683,000.00
First mortgage Wisconsin & Minnesota Div. bonds	1881	New York	1921	5	Jan. and July.	4,755,000.00
First mortgage Chicago & Lake Superior bonds	1881	New York	1921	5	Jan. and July.	1,360,000.00
Land grant income bonds	1880	New York	1890	7	Jan. and July.	159,000.00
Land grant income bonds, 2nd series	1883	New York	1890	7	Jan. and July.	1,280,000.00
Real estate mortgage bonds	1884	New York	1894	5	Mch. and Sep.	225,000.00
Real estate mortgage bonds	1885	New York	1890	5	April and Oct.	50,000.00
Minnesota Central Railroad bonds	1864	New York	1894	7	Jan. and July.	123,000.00
Milwaukee & Western Railroad bonds	1861	New York	1891	7	Jan. and July.	215,000.00
Wisconsin Valley Railroad bonds	1879	New York	1909	7	Jan. and July.	1,106,500.00
Oshkosh & Mississippi River Railway bonds	1871	New York	1891	8	Jan. and July.	35,000.00
Fargo & Southern Rallay bonds, 1st mortgage	1883	New York	1954	6	Jan. and July.	1,250,000.00
Fargo & Southern Railway bonds, income	1885	New York	1805	6	April and Oct.	200,000.00
						$ 103,271,000.00

Total amount of funded debt	$ 103,271,000.00
Total amount of debt liabilities	$ 103,271,000.00

Amount of debt per mile of road	$ 20,987.00	
Amount of debt representing the road in Iowa, on basis of miles of road	29,630,064.00	
Total amount of stock and debt		$ 155,716,161.00
Amount of stock and debt per mile of road	31,645.00	
Amount of interest paid representing the road in Iowa, on basis of miles of road	1,761,520.36	

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES.

(See note on page 191.)

COST OF EQUIPMENT.

(See note on page 191.)

Total cost of road and equipment		$ 156,395,061.92
Average cost of road and equipment per mile [4,920.68 miles]	$ 31,783.22	
Proportion of cost of road and equipment for Iowa, on basis of miles of road	44,872,187.65	
Average cost of road and equipment per mile in Iowa [1,411.82 miles), on basis of miles of road	31,783.22	

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Grading		$ 56,680.31
Bridging and masonry		104,918.88
Superstructure, including rails		267,791.21
Land, land damages, and fences		177,811.26
Passenger and freight stations, coal sheds and water stations		90,235.21
Engine houses, car sheds and turn-tables		7,329.76
Machine shops, including machinery and tools		19,547.59
Improvement of purchased roads		1,114,497.10
Construction of extensions and branches		1,387,794.77
Purchase of other roads (specifying same) and all particulars :		
Fargo & Southern Railway		2,163,872.08
Total for construction		$ 5,390,178.17

EQUIPMENT.

Locomotives	16	$ 122,814.18
Parlor, dining, and sleeping cars	1	12,614.65
Freight and other cars	1204	443,240.19
Other expenditures for equipment		46,231.99
Total for equipment		$ 624,901.01
Total expenditures charged to property accounts		6,015,079.18
Net addition to property account for the year		$ 6,015,079.18

ANALYSIS OF EARNINGS.

Earnings, passenger :		
From local passengers	$ 4,772,234.72	
From through passengers	900,393.45	
From all passengers		$ 5,672,628.17
From express and baggage	465,850.72	
From mails	679,895.60	
From other sources, passenger department	182,707.49	
Total earnings, passenger department		$ 7,001,081.98
Passenger earnings per train mile run [6,231,569 miles]	$ 1.12	
Earnings, freight :		
From local	15,692,588.24	
From through	1,245,660.86	
Total earnings, freight department		16,938,249.10
Freight earnings per train mile run [9,603,128 miles.]	$ 1.76	
Total transportation earnings		$ 23,939,331.08
Transportation earnings per train mile run, from all trains earning revenue [15,834,697 miles]	$ 1.51	
Gross earnings per mile of road operated [4,920.68 miles]	4,866.63	
Proportion of transportation earnings for Iowa	5,417,467.79	
Rents received for use of stations, etc		37,697.13
Earnings from all other sources :		
Elevator earnings	356,641.14	
Telegraph earnings	16,169.02	
Stock yards	89,352.07	
		462,162.23
Total earnings from all sources		$ 24,439,190.44
Proportion of earnings for Iowa, from all sources	$ 5,427,260.28	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track		$ 1,052,549.00
Renewal of rails		872,845.52
Number tons laid, steel	32 268.1435	
Number tons laid, iron	3 877.528	
Renewal of ties		641,798.17
Number laid	15 055.06	
Repairs of bridges, including culverts and cattle-guards		182,207.94
Repairs of fences, road-crossings and signs		87,033.02
Repairs of buildings, stations and water-tanks		156,891.93
Total		$ 2,593,325.58

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	$ 986,397.91
Repairs of passenger cars	446,491.88
Repairs of freight cars	948,795.23
Total	$ 2,381,685.02

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives	$ 1,853,143.56
Oil and waste	171,000.89
Locomotive service	1,449,297.23
Passenger train service	364,902.97
Passenger train supplies	87,607.73
Freight train service	775,418.80
Freight train supplies	31,857.36
Mileage of freight cars (debit balance)	86,163.74
Damage and loss of freight and baggage	17,286.45
Damages to property and cattle	44,916.26
Personal injuries	101,656.73
Agents and station service	2,269,891.03
Station supplies	119,465.08
Total	$ 7,372,607.83

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks	$ 495,547.77
Legal expenses	60,650.68
Insurance	64,335.82
Stationery and printing	159,286.78
Outside agencies and advertising	212,036.47
Contingencies	463,440.57
Taxes in Iowa	162,363.38
Taxes in other states	582,111.42
Total taxes	745,474.80
Total	$ 2,200,771.89

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings		$ 2,993,325.58
Maintenance of motive power and cars		2,381,685.02
Conducting transportation		7,372,607.83
General expenses, including taxes		2,200,772.89
Total operating expenses and taxes		$ 14,948,391.32
Operating expenses and taxes per mile of road, operated 4,920.68 miles	$ 3,037.87	
Operating expenses and taxes per train mile run, for trains earning revenue, 15,834,697 miles, cents	94	
Proportion of operating expenses and taxes for Iowa		$ 3,586,623.63

We have no record that will enable us to answer these questions :

Expenses of running and management of passenger trains.....

Expenses of running and management of passenger trains, per train mile....

Expenses of running and management of freight trains.....

Expenses of running and management of freight trains, per train mile.....

Expenses of running and management of all trains earning revenue .....

Percentage of expenses to earnings, 61.17.

GENERAL EXHIBIT.

Total earnings		$ 24,439,190.44
Total expenses, including taxes		14,948,391.32
Net earnings		9,490,799.12
Income from other sources than earnings		115,539.13
Interest paid during the year	$ 6,157,491.81	
Interest paid during the year on account of the road in Iowa	1,761,520.36	
Interest on funded debt, and interest paid on funded debt		6,139,506.48
Interest on floating debt, and interest paid on floating debt		17,985.33
Dividends declared, 7 per cent, (preferred stock)		1,332,865.90
Dividends declared, 5 per cent, (common stock)		1,545,213.06
Floating debt liquidated during the year	$ 3,339,965.47	
Balance for the year		588,752.81
Balance at commencement of the year		5,312,564.79
Balance at the close of the year, June 30, 1886		$ 5,901,317.60

INCOME ACCOUNT.

Income from earnings		$ 24,439,190.44
Income from other sources		115,539.13
Total income from all sources for the year		$ 24,554,729.57
Proportion of income for Iowa	$ 5,460,410.26	

GENERAL RECAPITULATION.

Total income		$ 24,554,729.57
Total operating expenses and taxes		14,948,391.32
Net income above operating expenses and taxes		9,606,338.25
Net income above operating expenses and taxes, interest and rental		$ 3,466,831.77
Gross income per train mile run, 15,834,697 miles	$ 1.55	
Net income per train mile run, 15,834,697 miles	.61	
Percentage of income to stock and debt	6.17	
Percentage of net income to cost of road and equipment	6.14	

SURPLUS.

Surplus at the commencement of the year	$ 5,312,564.79
Surplus at the close of the year	5,901,317.60
Amount absorbed in construction	5,901,317.60

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1886.

DEBIT.

Cost of road, equipment, etc	$ 158,395,061.92
Coal lands	580,753.75
Bonds, stock, etc., of other companies	744,554.38
Agents and conductors	346,610.69
United States Government	232,542.10
Due from sundry companies, individuals, etc	450,016.41
Material and supplies	2,049,873.36
Bills receivable	327,465.58
Cash on hand	2,489,841.33
	$ 163,616,719.52

CREDIT.

Capital stock (preferred)	$ 21,540,900.00
Capital stock (common)	30,904,261.00
Bonds outstanding	103,271,000.00
Vouchers and pay rolls	1,889,588.38
Dividends and interest unclaimed	109,652.54
Income account	5,901,317.60
	$ 163,616,719.52

DESCRIPTION OF ROAD.

Length main line of road	4,920.68
Length of main line of road in Iowa	1,411.82
Length of main line of road in Illinois	309.92
Length of main line of road in Wisconsin	1,228.74
Length of main line of road in Minnesota	1,103.73
Length of main line of road in Dakota	866.47
Length of double track on main line	25.57
Same in Iowa	1.00

Branches owned by this company:

ROADS.	Wisconsin, miles.	Illinois, miles.	Iowa, miles.	Minnesota, miles.	Dakota, miles.	Total miles.
From Milwaukee to Western Avenue, Chicago	37.59	44.67	.....	.....	.....	82.26
P. C. & St. Louis Junc. to Mil. Ave., Chi	.....	.40	.....	.....	.....	.40
Libertyville Junction to West Libertyville	.....	3.00	.....	.....	.....	3.00
Racine to Kittredge	68.97	50.63	.....	.....	.....	119.60
Savanna to Port Byron Junction	.....	47.90	.....	.....	.....	47.90
Eagle to Elkhorn	16.59	.....	.....	.....	.....	16.59
Watertown to Hampton Mines	.....	4.25	.....	.....	.....	4.25
Rockton to Rockford	.....	15.15	.....	.....	.....	15.15
Elk River Junction to Clinton	.....	.....	10.05	.....	.....	10.05
Davenport to Jackson Junction	.....	.....	150.96	.....	.....	150.96
Eldridge to Maquoketa	.....	.....	32.30	.....	.....	32.30
Farley to Paralta	.....	.....	43.63	.....	.....	43.63
North Chicago to Council Bluffs Transfer	.....	140.23	349.18	.....	.....	489.41
Galewood to Dunning	.....	2.68	.....	.....	.....	2.68
Marion to Ottumwa	.....	.....	96.28	.....	.....	96.28
Milwaukee to Prairie du Chien	194.40	.....	.....	.....	.....	194.40
Prairie du Chien to Pr. du Ch. Bridge Sw.	.50	.....	.....	.....	.....	.50
Mazomanie to Prairie du Sac	10.34	.....	.....	.....	.....	10.34
Lone Rock to Richland Center	16 00	.....	.....	.....	.....	16.00
Milwaukee Stock Yards to West Mil. J'ct.	.67	.....	.....	.....	.....	.67
Milton to Shullsburg	76.70	.....	.....	.....	.....	76.70
Janesville to Beloit Junction	13.86	.....	.....	.....	.....	13.86
Brodhead to Albany	7.15	.....	.....	.....	.....	7.15
Warren to Mineral Point	31.74	1.01	.....	.....	.....	32.75
Calamine to Platteville	18.00	.....	.....	.....	.....	18.00
Milwaukee to La Crosse	196.33	.....	.....	.....	.....	196 33
Madison to Portage	39.00	.....	.....	.....	.....	39.00
Watertown Junction to Madison	36.48	.....	.....	.....	.....	36.48
Lisbon to Necadah	12.86	.....	.....	.....	.....	12.86
Viroqua Junction to Viroqua	32.20	.....	.....	.....	.....	32.20
North La Crosse to Onalaska	3.76	.....	.....	.....	.....	3.76
La Crosse levee to track	.75	.....	.....	.....	.....	.75
Tomah to Merrill	108.53	.....	.....	.....	.....	108.53
North Milwaukee to Portage	95.08	.....	.....	.....	.....	95.08
Beaver Dam Junction to Beaver Dam	2.09	.....	.....	.....	.....	2.09
Fox Lake Junction to Fox Lake	2.70	.....	.....	.....	.....	2.70
Horicon to Berlin	42.30	.....	.....	.....	.....	42.30
Rush Lake to Winneconne	14.80	.....	.....	.....	.....	14.80
West Milwaukee to Schwartzburg	6.39	.....	.....	.....	.....	6.39
Ripon to Oskosh	20.00	.....	.....	.....	.....	20.00
Brandon to Markesan	11.46	.....	.....	.....	.....	11.46
Cement Line Juction to Rock	1.00	.....	.....	.....	.....	1.00
Iron Ridge Junction to Fon du Lac	27.67	.....	.....	.....	.....	27.67
Sabula Junction to River Junction	.....	.....	136.62	24.93	.....	161.55
Turkey River Junction to West Union	.....	.....	58.17	.....	.....	58.17

ROADS.	Wisconsin, miles.	Illinois, miles.	Iowa, miles.	Minnesota, miles.	Dakota, miles.	Total miles.
From Bellevue to Cascade	.....	.....	35.62	.....	.....	35.62
Waukon Junction to Waukon	.....	.....	22.81	.....	.....	22.81
Caledonia Junction to Preston	.....	.....	.....	57.52	.....	57.52
Bridge Switch to St. Paul	.....	.....	.....	128.51	.....	128.51
St. Paul to St. Paul Junction	.....	.....	.....	5.56	.....	5.56
St. Paul (Chestnut street) to Minneapolis (Short Line Junction)	.....	.....	.....	8.30	.....	8.30
St. Croix Junction to Stillwater	.....	.....	.....	24.90	.....	24.90
Wabasha to Zumbrota	.....	.....	.....	60.09	.....	60.09
Wabasha to Central Junction	59.55	.....	.....	1.76	.....	61.31
Central Junction to Chippewa Falls	1.22	.....	.....	.....	.....	1.22
Red Cedar Junction to Cedar Falls	20.67	.....	.....	.....	.....	20.67
McGregor to Minneapolis	.....	.....	84.78	130.64	.....	215.42
Conover to Decorah	.....	.....	9.04	.....	.....	9.04
Beulah Junction to Stulta	.....	.....	14.33	.....	.....	14.33
Northfield to Cannon Junction	.....	.....	.....	31.98	.....	31.98
Calmar to Chamberlain	.....	.....	249.28	.....	149.92	399.20
Mason City to Austin	.....	.....	27.95	11.34	.....	39.29
Emmetsburg to Estherville	.....	.....	22.50	.....	.....	22.50
Spencer to Spirit Lake	.....	.....	20.02	.....	.....	20.02
Marion Junction to Running Water	.....	.....	.....	.....	62.34	62.34
Elk Point to Sioux Falls	.....	.....	33.71	.....	36.21	69.92
Sioux City to Scotland	.....	.....	5.60	.....	82.52	88.18
Rock Valley to Eden	.....	.....	8.90	.....	.39	9.38
North La Crosse to Woonsocket Junction	1.39	.....	.....	299.45	97.20	398.04
Sioux Falls Junction to Sioux Falls	.....	.....	.....	.....	32.65	32.65
Wells to Mankato	.....	.....	.....	40.00	.....	40.00
Hastings to Ortonville	.....	.....	.....	202.10	.....	202.10
Minneapolis (S. L. Junc.) to Benton Junc.	.....	.....	.....	28.88	.....	28.88
Ortonville Junction to Aberdeen	.....	.....	.....	1.48	107.46	108.94
Aberdeen to end of track west of Ipswich	.....	.....	.....	.....	26.52	26.52
Mitchell (I. & D. Junc.) to end of track north of Ellendale	.....	.....	.....	.....	167.52	167.52
Millbank Junction to end of track northwest of Wilmot	.....	.....	.....	.....	33.00	33.00
Fargo to Ortonville (H. & D. Junction)	.....	.....	.....	46.29	70.68	116.97
June 30, 1886	1,228.74	309.92	1,411.82	1,103.73	866.47	4,920.68

Total length of road belonging to this company	4,920.68
Total length of road belonging to this company in Iowa	1,411.82
Aggregate length of sidings and other tracks not above enumerated	834.32
Same in Iowa	208.78
Aggregate length of track, computed as single track, exclusive of sidings	4,946.25
Same in Iowa	1,412.82
Total length of steel rails in tracks in Iowa, exclusive of sidings	852.31
Total length of iron rails in tracks in Iowa	559.51
Weights per yard, steel 56 to 67 pounds.	
Weights per yard, iron, 35 to 60 pounds.	
Gauge of track (standard)	4 8½
Gauge of track (narrow)	3

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each:	
*Oshkosh & Mississippi River Railway, Wisconsin, Ripon to Oshkosh, miles	20
Total length of above roads, Wisconsin	20
If any part of the road was first opened for operation during the past year, state the date: None in Iowa.	
Total miles of road operated by this company	4,920.68
Total miles of road operated by this company in Iowa	1,411.82

*This road is operated under lease, but the bonds are owned substantially by the Chicago, Milwaukee & St. Paul Railway Company.

STATIONS.

Number of stations, including flag stations, on all roads owned by this company	920
Same in Iowa	262
Number of stations on all roads operated by this company	924
Same in Iowa	262
Number of telegraph offices in stations in Iowa	208

EMPLOYES.

Number of persons regularly employed on all roads operated by this company	18,841
Same in Iowa	4,296
Amount paid employes, including officials, on all roads operated by this company	$ 10,930,112.73
Same in Iowa	2,431,757.69

BRIDGES IN IOWA.

	No.	Aggregate Length.
Wooden truss bridges over 100 feet in length	66	10,152
Combination bridges over 100 feet in length	18	2,589
Iron bridges over 100 feet in length	3	1,414
Wooden trestle and pile	2,666	203,963

ARCH CULVERTS AND VIADUCTS IN IOWA.

Less than 20 feet opening	8

BOX CULVERTS IN IOWA.

Timber	1,362
Stone	156

CATTLE-GUARDS.

Number of in Iowa	1,753

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.)		304,000
Timber culverts replaced with timber	15	

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	Kind.	Material.	When built.	Length in feet.
....	Trestle and pile.	Pine and oak.	1885-1886	3,067

Give the average number of years the trestle and pile bridges last on your road in Iowa	6 to 8
Give the average number of years that wooden truss bridges last on your road in Iowa. Six to eight years, when trusses are not roofed in and from twelve to sixteen years when roofed.	

ROAD-BED AND TRACK.

Number of track sections in Iowa	248
Average length of sections, miles	6
Average number of men in each section gang	5
Number of new ties laid in track during the year in Iowa, in renewal	397,778
Average number of new ties per mile of road	282
New rails laid in track during the year in Iowa—iron (830.2060 tons), miles.	10
New rails laid in track during the year in Iowa—steel (4,567.700 tons), miles.	64.43
Total track laid with new rails during the year in Iowa, miles	74.43
What is the average number of years that iron rails last in your track on main line in Iowa?	4 to 6
What is the average number of years that iron rails last in your track on branches in Iowa?	7 to 10
What is the average number of years that steel rails last in your track on main line in Iowa?	8 to 10
What is the average number of years that steel rails last in your track on branches in Iowa?	12 to 16
What is the average number of years that ties last in your track in Iowa?	6 to 8

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?

Chicago & Northwestern, at Clinton, Lyons, Delmar Junction, De Witt, Wheatland, Tama City, Sheldahl, Anamosa, Council Bluffs, Cedar Rapids and Calliope.
Burlington, Cedar Rapids & Northern, at Nora Junction, Plymouth Junction, Garner, Noels, Webster, Donnan, Dixon, Cedar Rapids and Emmetsburg (2).
Illinois Central, at Dubuque, Charles City and Sioux City.
Central of Iowa, at Mason City, Hedrick and State Center Junction.
Minneapolis & St. Louis, at Britt.
Chicago, Burlington & Quincy, at Ottumwa.
Des Moines & Fort Dodge, at Ruthven and Perry.
Chicago, St. Paul, Minneapolis & Omaha, at Sheldon.
Wabash, St. Louis & Pacific, at Council Bluffs, Ottumwa and Herndon.
Chicago, Rock Island & Pacific, at Council Bluffs, Ottumwa and Neola.
Kansas City, St. Joseph & Council Bluffs, at Council Bluffs.
Cedar Rapids & Marion, between Cedar Rapids and Marion.

What railroads cross your road, either over or under, and at what locality?

Chicago & Northwestern, at Algona, Center Junction and Manning.
Illinois Central, at Delaware.
Central Iowa, at Pickering.
Burlington, Cedar Rapids & Northern, near Louisa.
St. Louis, Des Moines & Northern, at Madrid.
Wisconsin, Iowa & Nebraska, at Melbourne.
Burlington & Northwestern, at Hedrick,
Chicago, Rock Island & Pacific, at Sigourney, South Amana and Davenport.

Number of highway crosssings at grade	1,325
Number of highway crossings at which there are flagmen	14
Number of highway crossings over railroad	31
Number of highway crossings under railroad	33
Number of higway bridges 18 feet above track	31
Number of highway bridges less than 18 feet above track	None.

FENCING IN IOWA.

How many miles of your road in Iowa are fenced	1,812.44
What is the average cost per rod	Cannot state.
What is the total cost of same	Cannot state.
How many miles of new fencing have you built during the year	157.59
Give the number of miles needed, on both sides of your track, in each county in Iowa:	
In Clayton county	15.50
In Winneshiek county	25.00
In Floyd county	53.00
In Chickasaw county	15.00
In Cerro Gordo county	18.00
In Worth county	30.00
In Dickinson county	24.90
In O'Brien county	35.00
In Sioux county	99.00
In Lyon county	22.75
In Emmet county	
In Hancock county	43.00
In Clay county	53.00
In Palo Alto county	62.00
In Kossuth county	42.00
In Scott county	11.00
In Clinton county	
In Jones county	
In Woodbury county	10.00
In Plymouth county	34.40
In Fayette county	2.00
In Dubuque county	5.00
In Jackson county	.50
In Carroll county	
Total miles	600.15

ROLLING STOCK.

	OWNED.	TOTAL.
Number of locomotives	684	684
Number of passenger cars	293	293
Number of baggage, mail and express cars	217	217
Number of parlor and sleeping cars	56	56
Number of dining cars	10	10
Number of box freight cars	13,779	13,779
Number of stock cars	2,320	2,320
Number of platform and coal cars	4,304	4,304
Number of other cars	458	458
Total number of cars	21,437	21,437

Maximum weight of locomotives and tenders, without fuel or water, tons	63
Average weight of locomotives and tenders, without fuel or water	39
Number of locomotives equipped with train brake	218

Kind of brake, Westinghouse air brake.

Maximum weight of passenger cars, tons	38
Average weight of passenger cars, tons	25
Number of cars in passenger equipment equipped with train brake	560

Kind of brake, Westinghouse air brake.

Number of passenger cars equipped with Miller platform and buffer, all.

The amount of tonnage that can be carried over your road exclusive of cars, by an engine of given weight:

C. & C. B. Division, weight of engine, 42 tons, 216 tons.
R. & S. W. Division, 32 tons, 180 tons.
Dubuque Division, 30 tons, 336 tons.
Dubuque Division (narrow gauge branches), 16 tons, 70 tons.
Iowa & Dakota Division, 31 tons, 192 tons.
S. C. & D. Division, 29 tons, 240 tons.
Ottumwa Division, 31 tons, 180 tons.
Iowa & Minnesota Division, 42 tons, 180 tons.

MILEAGE, TRAFFIC, ETC—IN IOWA.

TRAIN MILEAGE.

Miles run by passenger trains during the year	6,231,569
Miles run by freight trains during the year	9,603,128
Miles run by switching trains during the year	3,891,686
Miles run by other trains during the year	969,723
Total train mileage	20,696,106

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	4
Average weight of passenger trains, exclusive of passengers, tons	108
Average number of cars in freight trains	16
Average weight of freight trains, exclusive of freight, tons	176

PASSENGER TRAFFIC.

Number of through passengers carried	187,239
Number of local and special ticket passengers carried	5,050,848
Total number of passengers carried	5,238,087
Total passenger mileage, or passengers carried one mile	231,103,168
Average distance traveled by each passenger, miles	44⅛
Average amount received from each passenger	$ 1.08½
Highest rate of fare per mile for any distance, cents	4
Lowest rate of fare per mile for any distance, cents	1.25
Average rate of fare per mile for all passengers	2.46

FREIGHT TRAFFIC.

Number of tons of through freight carried	538,661
Number of tons of local freight carried	6,010,343
Total tons of freight carried	6,549,004
Total mileage of through freight (tons carried one mile)	134,192,183
Total mileage of local freight (tons carried one mile)	1,218,128,064
Total freight mileage, or tons carried one mile	1,352,320,247
Average rate per ton per mile received for through freight, cents	.93
Average rate per ton per mile received for local freight, cents	1.29
Average rate per ton per mile received for all freight, cents	1.25

CAR MILEAGE.

Number of miles run by loaded freight cars east and south	72,522,646
Number of miles run by loaded freight cars west and north	80,725,149
Number of miles run by empty freight cars east and south	33,289,780
Number of miles run by empty freight cars west and north	25,595,906
Total freight car mileage	212,133,481
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	31
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north	24

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles	21
Rate of speed of freight trains, including stops, miles	12

TONNAGE OF ARTICLES TRANSPORTED.

	Tons.	Per cent.
Grain	1,253,621	19.14
Flour	442,488	6.76
Provisions (beef, pork, lard, etc)	94,818	1.45
Animals	372,699	5.69
Other agricultural products	299,414	4.57
Lumber and forest products	1,372,555	20.96
Coal	682,877	10.43
Plaster, lime and cement	112,322	1.72
Salt	52,657	.80
Iron, steel and castings	182,754	2.79
Stone and brick	251,558	3.84
Manufactures	91,220	1.39
Merchandise, and other articles not enumerated above	1,340,021	20.46
Total tons carried	6,549,004	100

TONNAGE CROSSING THE MISSISSIPPI RIVER BRIDGE AT SABULA, IOWA, FOR THE YEAR ENDING JUNE 30, 1886.

East bound number of tons	543,653
West bound number of tons	631,169
Total tons	1,174,822

TONNAGE CROSSING THE MISSISSIPPI RIVER BRIDGE AT MC GREGOR, IOWA, FOR THE YEAR ENDING JUNE 30, 1886.

East bound number of tons	294,855
West bound number of tons	276,452
Total tons	571,307

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	Tons.	Per cent.
Grain	275,291	27.38
Flour	16,904	1.68
Provisions (beef, pork, lard etc)	35,584	3.54
Animals	149,156	14.84
Other agricultural products	84,234	8.38
Lumber and forest products	109,569	10.90
Coal	100,850	10.03
Plaster, lime and cement	7,933	.79
Salt	6,870	.68
Iron, steel and castings	9,645	.96
Stone and brick	35,058	3.49
Manufactures	7,797	.78
Merchandise, and other articles not enumerated above	166,412	16.55
Total tons carried	1,005,303	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? The American Express Company; the United States Express Company; doing a general express business. Freights taken from express companies at depot.

SLEEPING CARS.

Do sleeping, parlor, or dining-cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Sleeping cars are run by the Pullman Palace Car Company, which makes its own regular charges for accommodations therein. Dining cars are run by the Chicago, Milwaukee & St. Paul Railway Company; rates, 75 cents per meal. Parlor cars are run by the Chicago, Milwaukee & St. Paul Railway Company; rates are from 25 to 50 cents, according to distance traveled.

What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mail on your road in Iowa, and on what terms of service? The rate of pay for transporting the United States mails is not permanently fixed. The mails are weighed for periods fixed by the Postoffice Department and upon the result of the weighing the rate of compensation is based. $134,346.37.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? $2,417.54.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? 350.86.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union Telegraph Company; 1,008.85.

LANDS—CONGRESSIONAL GRANT.

State the number of acres of land your company has already received from the Congressional grants	328,799.89
State the number of acres yet to inure to your company from Congressional grants (about)	8,000.00
State the average price at which these lands have been sold or contracted by the company	$ 4.67
State the number of acres sold	306,500.00
State the amount received from sales	1,425,426.58
State the amount unpaid on outstanding contracts	92,207.66
State the gross amount received from sales, contracts, forfeited contracts, etc., to June 30, 1886	1,575,829.83
State the amount expended in sale and management of lands	127,496.75
State the amount of taxes paid on lands	28,206.40
State the amount realized from the sale of lands above the expenses incurred in the management and taxes	1,217,851.96

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1886.

KILLED AND INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1885.			
July 6	Wm. Pickley, laborer	Dubuque	Caught in turn-table; foot crushed.
July 8	Mrs. Beard	Decorah	Team frightened by train—run-away; arm broken.
July 9	James Pollock, farmer	Long Grove	Horse frightened by train—run-away; neck, arm and leg hurt.
July 10	Wm. Shaffer, laborer	Woodward	Fell off car and was run over; killed.
July 23	Geo. Dane, fireman	Excelsior	Fell from pilot while making coupling; killed.
July 25	John Norton, section foreman	Center Junction	Hand car struck by engine; killed.
July 25	John Gray, section laborer	Center Junction	Hand car struck by engine; back bruised.
July 27	W. W. Randall, stockman	Ottumwa	Switch engine struck caboose; back sprained.
July 29	Peter Golden, section foreman	Calliope	Two hand cars collided; heel cut.
August 5	Jos. Shodic, line repairer	Lyons	Fell off train; head and leg hurt.
August 14	J. D. Chaunch, carpenter	Conover	Fell off scaffold at water tank; chest and neck hurt.
August 28	John Ingraham, laborer	Wadena	Hand car jumped track; head and hip bruised.
August 31	John Simpson, brakeman	Oxford Junction	Making coupling; ankle dislocated.
August 31	Geo. Churchill, fireman	Girard	Struck by bridge; head bruised.
August 31	Geo. Grahl, tramp	Massey	Riding on track—fell off; killed.
September 11	F. C. Theisen, laborer	Carpenter	Squeezed between dump cars; hurt inwardly.
September 11	F. Cunningham, engineer	Ottumwa	Engines collided; rib fractured and ankle sprained.
September 16	Gus. Radunzel, laborer	Mason City	Caving in of ditch; hurt inwardly.
September 17	Pat. Welch, fenceman	Carpenter	Dropped rail on finger; one finger cut off.
September 23	Ole Johnson	Perry	Struck by engine; left leg bruised.
September 26	J. B. Swarthout, brakeman	Calmar	Making coupling; hand crushed.
September 29	J. W. Gorman, switchman	Van Horne	Making coupling; hand crushed.
October 1	Alva Barger, boy seven years	Elwood	Tie falling on leg; leg broken.
October 2	Herbert Hansen, brakeman	Calmar	Caught in rachet of brake; left hand bruised.
October 7	Fred Fon, stone mason	Cambridge	Fell into well; skull fractured.
October 13	Chas. Casey, brakeman	Sioux City	Fell off front of switch engine; foot crushed.
October 14	Geo. Wilber, brakeman	Van Horne	Making coupling; collar bone broken.
October 19	Herbert Langan, machinist helper	Oxford Junction	Struck by crank of shears; ankle bone injured.
October 23	John B. Hayes, no employe	Waukon	Making coupling; hand crushed.
November 6	Chas. Barber, laborer	Monticello	Struck by handle of hand car; leg broken.
November 6	Timothy Cahill, farmer	Oxford Junction	Attempting to board moving cars; arm cut off.
November 8	John Garmon, brakeman	Sheldahl Crossing	Making coupling; two fingers crushed.
November 9	Wm. H. Rood, brakeman	Cedar Rapids	Catching moving car; killed.
November 9	Fred Kubitz, farmer	New Albin	Struck by engine; killed.
November 13	A. P. Canfield, brakeman	Harper's Ferry	Making coupling; two fingers cut off.
November 15	J. W. Gorman, switchman	Van Horne	Making coupling; thumb and three fingers mashed.

November 18	U. J. Steelsmith, brakeman	Guttenberg	Making coupling; thumb cut off.
November 24	Frank Landa, farmer	Jackson Junction	Attempting to cross ahead of engine; killed.
November 28	John M. Welch	Woodward	Lost hold and fell to rail; killed.
November 30	Pat Moran, boiler-maker	Dubuque	Struck in eye by piece of chisel; eye injured.
November 28	Pat Cowan, boiler-maker	Sanborn	Fell while in flanger car; rib cracked and lung injured.
November 30	S. M. Loomer, stockman	Tama City	Injured while train was switching; knee-joint injured.
November 30	Geo. Traver	Preston	Alighting from moving train; right wrist broken.
December 4	Josie Ehrlick, girl 9 years old	Bellevue	Climbing over draw-bar; right leg crushed.
December 10	John Stager, laborer	Templeton	Struck by train; collar-bone broken.
December 10	Geo. H. Grace, brakeman	Dedham	Fell between cars; wrist dislocated.
December 17	Ed. Garrity	Perry	Deaf; struck by train; killed.
December 20	Hugh McKellar, engine wiper	Calmar	Caught by turn-table; foot crushed.
December 24	W. M. Burke, brakeman	Chickasaw	Engine backed over him; legs crushed; died.
December 31	Wm. Herbst, alias Bockman, boy	Van Horne	Stealing ride and fell off train; leg broken.
December 4	John Hunter, brakeman	South Amana	Fell in man-hole of tank; bruised and sprained.
December 10	Clarence O. Green, brakeman	Sigourney	Struck on leg by roll of barbed wire; leg cut.
1886.			
January 2	Isaac Gray, brakeman	Delhi	Coupling cars; index finger crushed.
January 14	Jas. Hopper	Green Island	Stepping from moving train; killed.
January 15	Frank Nichols, snow shoveller	Mason City	Struck by engine; shoulder and two ribs broken.
January 19	Pat Brady, laborer	Monticello	Lying on track; run over; killed.
January 27	James Fitzgerald, brakeman	Lime Springs	Knocked off cars by shed; killed.
January 31	Wm. Anderson, engineer	Sanborn	Collision between engines; knee hurt and muscles strained.
February 1	Pat J. Coffey, brakeman	Calmar	Cars passed over him; killed.
February 5	Peter Strutuli, brakeman	Cedar Rapids	Coupling engine to cars; one finger cut off.
February 6	John Kinney, brakeman	Jackson Junction	Slipped on ice, getting on caboose; shoulder dislocated.
February 10	John George, boiler-maker	Dubuque	Piece of rivet struck eye; eye injured.
February 16	Jesse Turner, yardmaster	Sioux City	Coupling engine to car; index finger cut off.
March 8	Wm. Munger, stockman	Lime Springs	Cars collided while pushing; right arm cut off.
March 9	Thos. Flanagan, farmer	Charles City	Run over by train; killed.
March 9	Christ. Capretz, brick-mason	Dubuque	Fell off bridge; ankle fractured.
March 12	Jas. Kotenleck, laborer	Oxford Junction	Struck by rail; jaw broken.
March 14	Henry Huber, miner	Ottumwa	Lying on track; run over; killed.
March 19	Wm. Cohrs, section forman	Perry	Hitching on train with car; five ribs broken.
March 20	Sam. Ogborn, coal heaver	Coon Rapids	Jumped from train; jaw and arm broken.
March 20	Richard O'Brien, switchman	Council Bluffs	Coupling cars; two fingers crushed.
March 23	L. W. Reese, brakeman	Marion	Coupling cars; two fingers crushed.
March 30	Anton Nelson, laborer	Davenport	Struck by crank on ditcher; collar bone broken.
April 6	John Fenlon, laborer	Sioux City	Train ran into hand car; left leg cut off.
April 6	John Delgman, laborer	Sioux City	Train ran into hand car; right leg and face cut.
April 6	John Lund, laborer	Sioux City	Train ran into hand car; right leg and left ankle injured.
April 6	Evan Olson, laborer	Sioux City	Train ran into hand car; both legs injured.
April 6	Peter Anderson, laborer	Sioux City	Train ran into hand car; right arm and ankle injured.
April 25	W. H. Shroyer, conductor	Neola	Engine backed over him; left foot injured and ankle sprained.
April 27	O. E. Tucker, brakeman	Bassett	Train passed over him; killed.
April 28	John Holvorson	Dubuque	Lying on track, run over; foot and arm cut off.
May 22	Robt. Miller, farm hand	Jackson Junction	Supposed was stealing ride, run over; killed.
May 25	Lillie Asplon, girl four years	Davenport	Run over by hand car; leg broken.
June 17	Peter Taasvigen, boy ten years	Calmar	Crawling under cars; hand mashed.

REPORT OF ACCIDENTS—CONTINUED.

KILLED AND INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1886.			
June 22	Mike Kelley, section man	Council Bluffs	Attempting to get on engine tender; toes mashed.
June 28	John Wentworth, barber	Cresco	Lying on track, run over; killed.

TABULAR STATEMENT OF ACCIDENTS.

CAUSES OF ACCIDENTS.	KILLED.			INJURED.		
	Passengers.	Employes.	Others.	Passengers.	Employes.	Others.
Derailments	....	....	....	....	1	....
Collisions	....	....	....	....	7	....
Caught in frogs, guard rails or switches	....	....	....	....	2	....
Coupling cars	....	....	....	....	14	1
Falling from trains	....	4	....	....	5	....
Getting on and off trains	1	1	....	1	3	1
Highway crossings	....	....	2	....	....	2
Miscellaneous	....	5	....	3	19	2
Overhead obstructions	....	....	2	....	1	....
Stealing rides	....	....	....	....	....	1
Trespassers on track	....	....	4	....	....	4
Total	1	10	8	4	52	11

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year	19
Number of persons injured during the year	67
Number of casualties purely accidental during the entire year	10
Number resulting from lack of caution, carelessness or misconduct	76
Number of trespassers on track killed	4
Number of trespassers on track injured	4
Number of tramps or others stealing rides killed or injured	3

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Alexander Mitchell, Milwaukee, Wis.
First Vice-President—Julius Wadsworth, New York.
Second Vice-President—John B. Dumont, New York.
Secretary—P. M. Myers, Milwaukee, Wis.
Treasurer—R. D. Jennings, Milwaukee, Wis.
General Manager—Roswell Miller, Milwaukee, Wis.
Assistant General Manager—J. F. Tucker, Milwaukee, Wis.
General Superintendent—J. T. Clark, Milwaukee, Wis.
Assistant General Superintendents—C. H. Prior, Minneapolis, Minn.; A. J. Earling, Milwaukee, Wis.; D. A. Olin, Racine, Wis.
Division Superintendents—G. O. Clinton, Chicago, Ills.; R. B. Campbell, Marion; J. H. Lakey, Wabesha, Wis.; C. W. Case, Dubuque; W. M. Kellie, Minneapolis, Minn.; F. D. Underwood, Mason City; H. R. Williams, La Crosse, Wis.; W. G. Collins, Milwaukee, Wis.; S. J. Collins, Milwaukee, Wis.; L. B. Rock, Milwaukee, Wis.; E. H. Graves, Minneapolis, Minn.; W. J. Underwood, Sioux City.
Chief Engineer—D. J. Whittemore, Milwaukee, Wis.
Superintendent of Telegraph—G. E. Simpson, Milwaukee, Wis.
General Auditor—J. P. Whaling, Milwaukee, Wis.
General Passenger Agent—A. V. H. Carpenter, Milwaukee, Wis.
General Freight Agent—A. C. Bird, Milwaukee, Wis.
General Solicitor—John W. Cary, Milwaukee, Wis.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

Alexander Mitchell, Milwaukee.
Julius Wadsworth, New York.
J. B. Dumont, New York.
Selah Chamberlain, Cleveland.
Joseph Milbank, New York.
James I. Woodward, New York.
William Rockefeller, New York.
Peter Geddes, New York.
Hugh I. Dickey, New York.
Jame Stillman, New York.
John Plankinton, Milwaukee.
P. D. Armour, Chicago.
J. C. Easton, La Crosse.

Date of annual meeting of stockholders, in June.
Fiscal year of company ends December 31st.
General offices of the company are located at Milwaukee, Wis.

STATE OF WISCONSIN, } ss.
COUNTY OF MILWAUKEE. }

Roswell Miller, General Manager, and P. M. Myers, Secretary, of the Chicago, Milwaukee & St. Paul Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1886, to the best of their knowledge and belief.

(Signed,) ROSWELL MILLER.
P. M. MYERS.

[L. S. OF R. R.]

Subscribed and sworn to before me, this 14th day of September, A. D. 1886.

G. E. WEISS,
[L. S.] *Notary Public, Milwaukee Co., Wis.*

Received and filed in the office of the Commissioners of Railroads, this 16th day of September, A. D. 1886.

E. G. MORGAN, *Secretary.*

REPORT

OF THE

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

FOR THE YEAR ENDING JUNE 30, 1886.

CAPITAL STOCK.

Amount authorized by articles of association	Not fixed.	
Amount authorized by vote of the company	Not fixed.	
Amount issued: number of shares; amount paid in		
Amount of common stock issued		$ 52,604,865.97
Amount of preferred stock issued, and conditions of preferment		22,325,545.56
Total amount paid in, as per books of the company	*	$ 74,930,320.53
Amount of stock per mile of road	$ 18,975.90	
Amount of stock representing the road in Iowa	21,109,170.67	
Amount of stock held in Iowa	539,300.00	
Total number of stockholders	3,087	
Number of stockholders in Iowa	22	

*Including stock of proprietary lines.

DEBT.

FUNDED DEBT, JUNE 30, 1886.

NAME OF BOND.	Issued.	Due.	INTEREST. Rate.	INTEREST. Payable.	Amount.
Preferred sinking fund	July 1, 1859	Past due	7		$ 2,100
General first mortgage	July 1, 1859	Past due	7		3,900
Beloit & Madison	Jan. 1, 1863	Jan. 1, 1888	7	Jan. 1 and July 1	91,000
Peninsula R. R.	July 1, 1863	Sept. 1, 1896	7	March 1 and Sept. 1.	132,000
Consolidated sinking fund	Jan. 16, 1865	Feb. 1, 1915	7	{ Feb. 1 and May 1. { Aug. 1 and Nov. 1.	12,651,000
Chicago & Milwaukee R'y	July 1, 1863	July 1, 1898	7	Jan. 1 and July 1	1,700,000
Milwaukee & Madison R'y	Sept. 1, 1880	Sept. 1, 1905	6	March 1 and Sept. 1.	1,600,000
Chicago & Tomah	Sept. 1, 1880	Nov. 1, 1905	6	May 1 and Nov. 1	1,528,000
Chicago, Mil. & No. W. R'y	May 1, 1882	Nov. 1, 1905	6	May 1 and Nov. 1	750,000
No. West Union R'y	June 1, 1872	June 1, 1907	7	March 1 and Sept. 1.	3,500,000
Madison extension	April 1, 1871	April 1, 1911	7	April 1 and Oct. 1	3,150,000
Menominee extension	June 1, 1871	June 1, 1911	7	June 1 and Dec. 1	2,700,000
General consolidated, gold	Nov. 30, 1872	Dec. 1, 1902	7	June 1 and Dec. 1	12,343,000
Menominee River R. R.	July 1, 1876	July 1, 1906	7	Jan. 1 and July 1	400,000
Menominee River R. R. exten.	Jan. 1, 1880	July 1, 1906	7	Jan. 1 and July 1	160,000
Escanaba & Lake Sup. R'y	July 1, 1881	July 1, 1901	6	Jan. 1 and July 1	720,000
Consolidated S. F. of 1879	Oct. 1, 1879	Oct. 1, 1929	6	April 1 and Oct. 1	6,305,000
Consolidated S. F. of 1879	Oct. 1, 1879	Oct. 1, 1929	5	April 1 and Oct. 1	8,155,000
Sinking fund debentures of 1933	May 1, 1883	May 1, 1933	5	May 1 and Nov. 1	10,000,000
Debentures of 1909	July 1, 1884	Nov. 1, 1909	5	May 1 and Nov. 1	4,000,000
Chicago, Iowa & Nebraska	Aug. 15, 1862	Aug. 15, 1892	7	Feb. 1 and Aug. 1	129,000
C. R. & M. R., 1st Division	Aug. 1, 1861	Aug. 15, 1891	7	Feb. 1 and Aug. 1	700,000
C. R. & M. R., 2d Division	Aug. 1, 1863	Aug. 15, 1894	7	Feb. 1 and Aug. 1	582,000
C. R. & M. R., 3d Division	May 1, 1866	May 1, 1916	7	May 1 and Nov. 1	3,332,000
C. R. & M. R., 7 per cent mort.	June 1, 1884	July 1, 1909	7	June 1 and Dec. 1	769,000
Maple River R. R	July 1, 1877	July 1, 1897	7	Jan. 1 and July 1	402,500
W. & St. P. R. R., 1st mort.	April 10, 1867	Jan. 1, 1887	7	Jan. 1 and July 1	1,276,000
W. & St. P. R. R., 2d mort.	Nov. 1, 1867	Nov. 1, 1907	7	May 1 and Nov. 1	1,592,000
W. & St. P. R. R. exten., gold	Dec. 1, 1871	Dec. 1, 1916	7	June 1 and Dec. 1	4,253,000
Minn. Valley R'y	Oct. 1, 1878	Oct. 1, 1908	7	April 1 and Oct. 1	150,000
R. & No. M. R'y	Sept. 1, 1878	Sept. 1, 1908	7	March 1 and Sept. 1.	200,000
Plainview R. R.	Sept. 1, 187-	Sept. 1, 1908	7	March 1 and Sept. 1.	100,000
Dak. Cent. R'y (W. St. P. Con.)	May 1, 1882	Sept. 1, 1907	6	March 1 and Sept. 1.	1,065,000
Dak. Cent. R'y (So. Ea. Div.)	Nov. 1, 1882	Nov. 1, 1907	6	May 1 and Nov. 1	2,000,000
Iowa Mid. R'y	Aug. 1, 1870	Oct. 1, 1900	8	April 1 and Oct. 1	1,350,000
Ott., C. F. & St. P. R'y.	March 1, 1884	March 1, 1909	5	March 1 and Sept. 1.	1,600,000
Des M. & M. R. R	Feb. 1, 1882	Feb. 1, 1907	7	Feb. 1 and Aug. 1	600,000
No. Ill. R'y Co.	April 1, 1885	March 1, 1916	5	March 1 and Sept. 1.	1,500,000
Total					$ 90,511,500

Total amount of floating debt		$ 3,848,105.45
Contingent liability as guarantor of bonds or debts of other roads :		
F. E. & M. V. R. R. bonds	$ 7,725,000	
Mo. Val. & Blair R'y and Bridge Co. bonds	1,161,000	
S. C. & P. R. R. first mortgage bonds	1,628,000	
Total amount of debt liabilities		$ 94,359,605.45
Amount of debt per mile of road	$ 23,896.31	
Amount of debt representing the road in Iowa (proportion)		$ 26,582,733.16
Total amount of stock and debt		169,289,925.98
Amount of stock and debt per mile of road	42,872.21	
Amount of interest paid representing the road in Iowa (proportion)		1,571,366.82

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES.

(Cannot be separated.)

Total expended for construction		$ 140,043,050.95
Average cost of construction per mile of road (3,948.71 miles)	$ 35,465.52	
Proportion of cost of construction for Iowa	39,452,553.76	

COST OF EQUIPMENT.

(Cannot be separated.)

Total for equipment	$ 23,858,850.35
Average cost of equipment per mile of road operated by company (3,948.71 miles)	6,042.19
Proportion of cost of equipment for Iowa	1,721,452.99
Total cost of road and equipment	$ 163,901,901.30
Average cost of road and equipment per mile (3,948.71 miles)	$ 41,507.71
Proportion of cost of road and equipment for Iowa	46,174,006.75
Average proportional cost of road and equipment per mile in Iowa (1,112.42 miles)	41,507.71

PROPERTY ACCOUNT

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Grading and masonry	$ 454,468.61
Bridging	267,796.08
Superstructure, including rails	839,870.36
Land, land damages and fences	254,926.48
Passenger and freight stations, coal sheds and water stations, engine houses, car sheds and turn tables, and machine shops, including machinery and tools	384,098.32
Engineering, agencies, salaries and other expenses during construction	45,081.52
Lands purchased account Western Town Lot Co	131,574.44
Total for construction	$ 2,377,815.81

EQUIPMENT.

	Number.	
Locomotives	33	244,605.41
Passenger, mail, baggage, and express cars	17	65,492.32
Parlor, dining, and sleeping cars	4	36,020.00
Freight and other cars	816	284,009.93
Total for equipment		$ 630,127.66
Total expenditures charged to property account		$ 3,007,943.47
Property sold (or reduced in valuation on the books) and credited property accounts during the year (specifying same) :		
Premium on securities, etc		$ 1,668,857.21
Net addition to property account for the year		1,339,086.26

ANALYSIS OF EARNINGS.

Earnings, passenger:		
From all passengers		$ 5,664,354.02
From express		375,431.55
From mails		481,748.89
Total earnings, passenger department		$ 6,521,534.46
Earnings per train mile run (6,007,608 miles)	$ 1.0855	
Earnings, freight:		
Total earnings, freight department		17,599,698.17
Earnings per train mile run (11,175,112 miles)	$ 1.5757	
Total transportation earnings		$ 24,121,232.63
Transportation earnings per train mile run, from all trains earning revenue (17,182,720 miles)	$ 1.4038	
Transportation earnings per mile of road operated (3,899.24 average miles)	6,186.13	
Proportion of transportation earnings for Iowa		6,881,582.46
Earnings from all other sources:		
Miscellaneous earnings		279,135.83
Total earnings from all sources		$ 24,400,368.46
Proportion of earnings for Iowa	$ 6,961,217.54	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track	$ 1,689,718.99
Renewal of rails (number tons laid, steel, 20,152; iron, 1,580)	191,527.66
Renewal of ties (number laid, 983,670)	322,424.50
Repairs of bridges, including culverts and cattle-guards	262,688.83
Repairs of fences, road crossings and signs	148,605.72
Repairs of buildings, stations and water tanks	338,434.93
Total	$ 2,953,400.63

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	$ 900,123.49
Repairs of passenger cars	440,425.99
Repairs of freight cars	907,359.71
Total	$ 2,247,909.19

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives	$ 1,562,327.28
Water supply	90,829.73
Oil and waste	166,734.04
Locomotive service	1,587,060.26
Passenger train service	316,788.22
Passenger train supplies	71,900.51
Mileage of passenger cars (debit balance)	12,885.47
Freight train service	738,814.94
Freight train supplies	18,981.38
Mileage of freight cars (debit balance)	108,904.29
Telegraph expenses (maintenance and operating)	347,280.65
Damage and loss of freight and baggage	44,451.51
Damages to property and cattle	25,243.09
Personal injuries	107,447.46
Agents and station service	1,956,708.57
Station supplies	81,316.46
Total	$ 7,237,733.86

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks	$ 186,320.38
Legal expenses	67,581.40
Insurance	2,438.95
Stationery and printing	115,218.41
Outside agencies and advertising	288,606.11
Contingencies	102,808.63
Taxes in Iowa, $164,967.59; taxes in other states, $531,890.58; total taxes	696,858.17
Total	$ 1,459,232.05

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings		$ 2,953,400.63
Maintenance of motive power and cars		2,247,909.19
Conducting transportation		7,237,733.86
General expenses, including taxes		1,459,232.05
Total operating expenses and taxes		$ 13,898,275.73
Operating expenses and taxes per mile of road operated (3,899.24 miles); average miles		$ 3,564.35
Operating expenses and taxes per train mile run for trains earning revenue (17,182,720 miles)	$ 0.8088	
Proportion of operating expenses and taxes for Iowa		3,965,059.83
Expenses of running and management of passenger trains		3,365,441.00
Expenses of running and management of passenger trains, per train mile		0.5602
Expenses of running and management of freight trains		10,532,834.73
Expenses of running and management of freight trains, per train mile		0.9425
Expenses of running and management of all trains earning revenue		13,898,275.73
Percentage of expenses and taxes to earnings	56.96	

GENERAL EXHIBIT.

Total earnings		$ 24,400,368.46
Total expenses, including taxes		13,898,275.73
Net earnings		10,502,092.73
Interest accruing during the year		5,531,521.15
Interest paid during the year		5,507,934.36
Interest paid during the year on account of the road in Iowa, proportion		1,571,366.82
Interest on funded debt		5,531,521.15
Interest paid on funded debt		5,507,934.36
Sinking fund		58,000.00
Dividends declared, 6 per cent on common	$ 1,881,894.00	
Dividends declared, 7 per cent, preferred	1,562,610.00—	3,444,504.00
*Floating debt liquidated during the year from year to year.		
Balance for the year		1,468,067.58
Balance at commencement of the year, deficit		10,026,032.08
Balance at the close of the year, June 30, 1886		$ 11,494,099.66

INCOME ACCOUNT.

Income from earnings		$ 24,400,368.46
Total income from all sources for the year		$ 24,400,368.46
Proportion of income for Iowa	$ 6,961,217.54	

GERERAL RECAPITULATION.

Total income		$ 24,400,368.46
Total operating expenses and taxes		13,898,275.73
Net income above operating expenses and taxes		10,502,092.73
Net income above operating expenses, taxes, interest, sinking fund, and rental		$ 4,912,271.58
Gross income per train mile run (17,182.720 miles)	$ 1.42	
Net income per train mile run (17,182.720 miles)	61.12	
Percentage of net income to stock and debt	6.20	
Percentage of net income to cost of road and equipment	6.40	

SURPLUS.

Surplus at the commencement of the year	$ 10,026,032.08
Surplus at the close of the year	11,494,099.66
Cash	1,616,769.22
Amount absorbed in construction	5,650,206.74
Amount in material and balances from other roads, and including earnings in course of collection	4,227,123.70

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1886.

DEBIT.

Construction account	$ 140,043,050.35
Equipment account	23,858,850.35
Bonds owned by company	664,000.00
Cost of securities, sundry proprietary companies	12,515,642.14
Outside real estate in Chicago	200,000.00
Cash	1,616,769.22
Bills receivable	292,469.83
Due from agents and companies	1,947,591.38
Materials and supplies	2,161,650.31
Total	$ 183,300,024.18

*This company carries no floating debt.

CREDIT.

Capital stock :		
Chicago & Northwestern stock	$ 63,700,320.53	
Proprietary companies	11,230,000.00	$ 74,930,320.53
Funded debt		90,511,500.00
Interest unpaid (accrued)		686,922.72
Dividends unpaid		69,882.50
Notes payable		125,000. 0
Vouchers and accounts		2,966,300.23
Other liabilities		2,515,998.54
Income account		11,494,099.66
Total		$ 183,300,024.18

DESCRIPTION OF ROAD.

MILES OF COMPLETED ROAD, JUNE 30, 1886.

Lines Chartered and Consolidated with Chicago & Northwestern Railway.

	Total.	Illinois.	Iowa.	Wisconsin.	Michigan.	Minnesota.
Chicago to Council Bluffs	491.00	137.88	353.12	.... ..	.... ..	.... ..
Chicago to Freeport	121.00	121.00	.... ..	.... ..	.... ..	.... ..
Geneva to Aurora	9 40	9.40	.... ..	.... ..	.... ..	.... ..
Geneva to St. Charles	2 40	2 40	.... ..	.... ..	.... ..	.... ..
Elgin to Lake Geneva	45.04	35.82	.... ..	9.22	.... ..	.... ..
South Branch Junction to River (Chicago)	4.50	4.50	.... ..	.... ..	.... ..	.... ..
Clinton to Anamosa Quarry	73.57	.... ..	73.57	.... ..	.... ..	.... ..
Stanwood to Tipton	8.50	.... ..	8.50	.... ..	.... ..	.... ..
Des Moines to Northwestern connection	57.34	.... ..	57.34	.... ..	.... ..	.... ..
Belle Plaine to Muchakinock	64.00	.... ..	64.00	.... ..	.... ..	.... ..
Maple River Junction to Mapleton	60.15	.... ..	60.15	.... ..	.... ..	.... ..
Wall Lake to Kingsley	70.87	.... ..	70.87	.... ..	.... ..	.... ..
Carroll to Kirkman	34.81	.... ..	34.81	.... ..	.... ..	.... ..
Manning to Audubon	17.00	.... ..	17.00	.... ..	.... ..	.... ..
Chicago to Ft. Howard	242.20	69.73	.... ..	172.47	.... ..	.... ..
Appleton Water Power Extension	3.63	.... ..	.... ..	3.63	.... ..	.... ..
Kenosha to Rockford	72.10	44.03	.... ..	28.07	.... ..	.... ..
Chicago to Montrose	5.20	5.20	.... ..	.... ..	.... ..	.... ..
Chicago to Milwaukee	85.00	44.60	.... ..	40.40	.... ..	.... ..
Milwaukee to Fond du Lac	62 63	.... ..	.... ..	62.63	.... ..	.... ..
Sheboggan to Princeton	78.40	.... ..	.... ..	78 40	.... ..	.... ..
Milwaukee to Montfort	140 88	.... ..	.... ..	140.88	.... ..	.... ..
Montfort to Galena	46.34	10.30	.... ..	36.04	.... ..	.... ..
Montfort to Woodman	30.50	.... ..	.... ..	30.50	.... ..	.... ..
Platteville Junction to Platteville	4.00	.... ..	.... ..	4.00	.... ..	.... ..
Lancaster Junction to Lancaster	12.04	.... ..	.... ..	12.04	.... ..	.... ..
Janesville to Afton	6.10	.... ..	.... ..	6.10	.... ..	.... ..
Belvidere to Winona	227.00	21.00	.... ..	205.87	.... ..	.13
Trempealeau to Galesville	6.71	.... ..	.... ..	6.71	.... ..	.... ..
Ft. Howard to Ishpeming	182.10	.... ..	.... ..	49.45	132.65	.... ..
Powers to Crystal Falls	58.77	.... ..	.... ..	13.73	45.04	.... ..
Iron River Junction to Stambaugh	19.50	.... ..	.... ..	.... ..	19.50	.... ..
Norenta to Metropolitan	34.86	.... ..	.... ..	.... ..	34.86	.... ..
Branches to mines :						
Off main line	39.80	.... ..	.... ..	.... ..	39.80	.... ..
Off E. & L. S. line	8.44	.... ..	.... ..	.... ..	8.44	.... ..
Off M. R. R. R. line	32.91	.... ..	.... ..	4.71	28.20	.... ..
Total	2,458.69	505.86	739.36	904.85	308.49	.13

REPORT OF ACCIDENTS—CONTINUED.

KILLED AND INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1886.			
June 22	Mike Kelley, section man	Council Bluffs	Attempting to get on engine tender; toes mashed.
June 28	John Wentworth, barber	Cresco	Lying on track, run over; killed.

TABULAR STATEMENT OF ACCIDENTS.

CAUSES OF ACCIDENTS.	KILLED.			INJURED.		
	Passengers.	Employes.	Others.	Passengers.	Employes.	Others.
Derailments	....	....	....	....	1	....
Collisions	....	....	....	....	7	....
Caught in frogs, guard rails or switches	....	....	....	....	2	....
Coupling cars	....	....	....	....	14	1
Falling from trains	....	4	....	....	5	....
Getting on and off trains	1	1	....	1	3	1
Highway crossings	....	....	2	....	....	2
Miscellaneous	....	5	....	3	19	2
Overhead obstructions	....	....	2	....	1	....
Stealing rides	....	....	....	....	....	1
Trespassers on track	....	....	4	....	....	4
Total	1	10	8	4	52	11

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year	19
Number of persons injured during the year	67
Number of casualties purely accidental during the entire year	10
Number resulting from lack of caution, carelessness or misconduct	76
Number of trespassers on track killed	4
Number of trespassers on track injured	4
Number of tramps or others stealing rides killed or injured	3

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Alexander Mitchell, Milwaukee, Wis.
First Vice-President—Julius Wadsworth, New York.
Second Vice-President—John B. Dumont, New York.
Secretary—P. M. Myers, Milwaukee, Wis.
Treasurer—R. D. Jennings, Milwaukee, Wis.
General Manager—Roswell Miller, Milwaukee, Wis.
Assistant General Manager—J. F. Tucker, Milwaukee, Wis.
General Superintendent—J. T. Clark, Milwaukee, Wis.
Assistant General Superintendents—C. H. Prior, Minneapolis, Minn.; A. J. Earling, Milwaukee, Wis.; D. A. Olin, Racine, Wis.
Division Superintendents—G. O. Clinton, Chicago, Ills.; R. B. Campbell, Marion; J. H. Lakey, Wabesha, Wis.; C. W. Case, Dubuque; W. M. Kellie, Minneapolis, Minn.; F. D. Underwood, Mason City; H. R. Williams, La Crosse, Wis.; W. G. Collins, Milwaukee, Wis.; S. J. Collins, Milwaukee, Wis.; L. B. Rock, Milwaukee, Wis.; E. H. Graves, Minneapolis, Minn.; W. J. Underwood, Sioux City.
Chief Engineer—D. J. Whittemore, Milwaukee, Wis.
Superintendent of Telegraph—G. E. Simpson, Milwaukee, Wis.
General Auditor—J. P. Whaling, Milwaukee, Wis.
General Passenger Agent—A. V. H. Carpenter, Milwaukee, Wis.
General Freight Agent—A. C. Bird, Milwaukee, Wis.
General Solicitor—John W. Cary, Milwaukee, Wis.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

Alexander Mitchell, Milwaukee.
Julius Wadsworth, New York.
J. B. Dumont, New York.
Selah Chamberlain, Cleveland.
Joseph Milbank, New York.
James I. Woodward, New York.
William Rockefeller, New York.
Peter Geddes, New York.
Hugh I. Dickey, New York.
Jame Stillman, New York.
John Plankinton, Milwaukee.
P. D. Armour, Chicago.
J. C. Easton, La Crosse.

Date of annual meeting of stockholders, in June.
Fiscal year of company ends December 31st.
General offices of the company are located at Milwaukee, Wis.

STATE OF WISCONSIN, } ss.
COUNTY OF MILWAUKEE. }

Roswell Miller, General Manager, and P. M. Myers, Secretary, of the Chicago, Milwaukee & St. Paul Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1886, to the best of their knowledge and belief.

(Signed,) ROSWELL MILLER.
P. M. MYERS.

[L. S. OF R. R.]

Subscribed and sworn to before me, this 14th day of September, A. D. 1886.

G. E. WEISS,
[L. S.] *Notary Public, Milwaukee Co., Wis.*

Received and filed in the office of the Commissioners of Railroads, this 16th day of September, A. D. 1886.

E. G. MORGAN, *Secretary.*

REPORT

OF THE

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

FOR THE YEAR ENDING JUNE 30, 1886.

CAPITAL STOCK.

Amount authorized by articles of association	Not fixed.	
Amount authorized by vote of the company	Not fixed.	
Amount issued: number of shares; amount paid in		
Amount of common stock issued		$ 52,604,865.97
Amount of preferred stock issued, and conditions of preferment		22,325,545.56
Total amount paid in, as per books of the company	*	$ 74,930,320.53
Amount of stock per mile of road	$ 18,975.90	
Amount of stock representing the road in Iowa	21,109,170.67	
Amount of stock held in Iowa	539,300.00	
Total number of stockholders	3,087	
Number of stockholders in Iowa	22	

*Including stock of proprietary lines.

DEBT.

FUNDED DEBT, JUNE 30, 1886.

NAME OF BOND.	Issued.	Due.	INTEREST. Rate.	INTEREST. Payable.	Amount.
Preferred sinking fund	July 1, 1859	Past due	7		$ 2,100
General first mortgage	July 1, 1859	Past due	7		3,900
Beloit & Madison	Jan. 1, 1863	Jan. 1, 1888	7	Jan. 1 and July 1	91,000
Peninsula R. R.	July 1, 1863	Sept. 1, 1896	7	March 1 and Sept. 1.	132,000
Consolidated sinking fund	Jan. 16, 1865	Feb. 1, 1915	7	{ Feb. 1 and May 1. { Aug. 1 and Nov. 1.	12,651,000
Chicago & Milwaukee R'y	July 1, 1863	July 1, 1898	7	Jan. 1 and July 1	1,700,000
Milwaukee & Madison R'y	Sept. 1, 1880	Sept. 1, 1905	6	March 1 and Sept. 1.	1,600,000
Chicago & Tomah	Sept. 1, 1880	Nov. 1, 1905	6	May 1 and Nov. 1	1,528,000
Chicago, Mil. & No. W. R'y	May 1, 1882	Nov. 1, 1905	6	May 1 and Nov. 1	750,000
No. West Union R'y	June 1, 1872	June 1, 1907	7	March 1 and Sept. 1.	3,500,000
Madison extension	April 1, 1871	April 1, 1911	7	April 1 and Oct. 1	3,150,000
Menominee extension	June 1, 1871	June 1, 1911	7	June 1 and Dec. 1	2,700,000
General consolidated, gold	Nov. 30, 1872	Dec. 1, 1902	7	June 1 and Dec. 1	12,343,000
Menominee River R. R.	July 1, 1876	July 1, 1906	7	Jan. 1 and July 1	400,000
Menominee River R. R. exten.	Jan. 1, 1880	July 1, 1906	7	Jan. 1 and July 1	160,000
Escanaba & Lake Sup. R'y	July 1, 1881	July 1, 1901	6	Jan. 1 and July 1	720,000
Consolidated S. F. of 1879	Oct. 1, 1879	Oct. 1, 1929	6	April 1 and Oct. 1	6,305,000
Consolidated S. F. of 1879	Oct. 1, 1879	Oct. 1, 1929	5	April 1 and Oct. 1	8,155,000
Sinking fund debentures of 1933	May 1, 1883	May 1, 1933	5	May 1 and Nov. 1	10,000,000
Debentures of 1909	July 1, 1884	Nov. 1, 1909	5	May 1 and Nov. 1	4,000,000
Chicago, Iowa & Nebraska	Aug. 15, 1862	Aug. 15, 1892	7	Feb. 1 and Aug. 1	129,000
C. R. & M. R., 1st Division	Aug. 1, 1861	Aug. 15, 1891	7	Feb. 1 and Aug. 1	700,000
C. R. & M. R., 2d Division	Aug. 1, 1863	Aug. 15, 1894	7	Feb. 1 and Aug. 1	582,000
C. R. & M. R., 3d Division	May 1, 1866	May 1, 1916	7	May 1 and Nov. 1	3,332,000
C. R. & M. R., 7 per cent mort.	June 1, 1884	July 1, 1909	7	June 1 and Dec. 1	769,000
Maple River R. R	July 1, 1877	July 1, 1897	7	Jan. 1 and July 1	402,500
W. & St. P. R. R., 1st mort.	April 10, 1867	Jan. 1, 1887	7	Jan. 1 and July 1	1,276,000
W. & St. P. R. R., 2d mort.	Nov. 1, 1867	Nov. 1, 1907	7	May 1 and Nov. 1	1,592,000
W. & St. P. R. R. exten., gold	Dec. 1, 1871	Dec. 1, 1916	7	June 1 and Dec. 1	4,253,000
Minn. Valley R'y	Oct. 1, 1878	Oct. 1, 1908	7	April 1 and Oct. 1	150,000
R. & No. M. R'y	Sept. 1, 1878	Sept. 1, 1908	7	March 1 and Sept. 1.	200,000
Plainview R. R.	Sept. 1, 187-	Sept. 1, 1908	7	March 1 and Sept. 1.	100,000
Dak. Cent. R'y (W. St. P. Con.)	May 1, 1882	Sept. 1, 1907	6	March 1 and Sept. 1.	1,065,000
Dak. Cent. R'y (So. Ea. Div.)	Nov. 1, 1882	Nov. 1, 1907	6	May 1 and Nov. 1	2,000,000
Iowa Mid. R'y	Aug. 1, 1870	Oct. 1, 1900	8	April 1 and Oct. 1	1,350,000
Ott., C. F. & St. P. R'y.	March 1, 1884	March 1, 1909	5	March 1 and Sept. 1.	1,600,000
Des M. & M. R. R	Feb. 1, 1882	Feb. 1, 1907	7	Feb. 1 and Aug. 1	600,000
No. Ill. R'y Co.	April 1, 1885	March 1, 1916	5	March 1 and Sept. 1.	1,500,000
Total					$ 90,511,500

Total amount of floating debt		$ 3,848,105.45
Contingent liability as guarantor of bonds or debts of other roads :		
F. E. & M. V. R. R. bonds	$ 7,725,000	
Mo. Val. & Blair R'y and Bridge Co. bonds	1,161,000	
S. C. & P. R. R. first mortgage bonds	1,628,000	
Total amount of debt liabilities		$ 94,359,605.45
Amount of debt per mile of road	$ 23,896.31	
Amount of debt representing the road in Iowa (proportion)		$ 26,582,733.16
Total amount of stock and debt		169,289,925.98
Amount of stock and debt per mile of road	42,872.21	
Amount of interest paid representing the road in Iowa (proportion)		1,571,366.82

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES.

(Cannot be separated.)

Total expended for construction		$ 140,043,050.95
Average cost of construction per mile of road (3,948.71 miles)	$ 35,465.52	
Proportion of cost of construction for Iowa	39,452,553.76	

COST OF EQUIPMENT.

(Cannot be separated.)

Total for equipment	$ 23,858,850.35
Average cost of equipment per mile of road operated by company (3,948.71 miles)	6,042.19
Proportion of cost of equipment for Iowa	1,721,452.99
Total cost of road and equipment	$ 163,901,901.30
Average cost of road and equipment per mile (3,948.71 miles)	$ 41,507.71
Proportion of cost of road and equipment for Iowa	46,174,006.75
Average proportional cost of road and equipment per mile in Iowa (1,112.42 miles)	41,507.71

PROPERTY ACCOUNT

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Grading and masonry	$ 454,468.61
Bridging	267,796.08
Superstructure, including rails	839,870.36
Land, land damages and fences	254,926.48
Passenger and freight stations, coal sheds and water stations, engine houses, car sheds and turn tables, and machine shops, including machinery and tools	384,098.32
Engineering, agencies, salaries and other expenses during construction	45,081.52
Lands purchased account Western Town Lot Co	131,574.44
Total for construction	$ 2,377,815.81

EQUIPMENT.

	Number.	
Locomotives	33	244,605.41
Passenger, mail, baggage, and express cars	17	65,492.32
Parlor, dining, and sleeping cars	4	36,020.00
Freight and other cars	816	284,009.93
Total for equipment		$ 630,127.66
Total expenditures charged to property account		$ 3,007,943.47
Property sold (or reduced in valuation on the books) and credited property accounts during the year (specifying same) :		
Premium on securities, etc		$ 1,668,857.21
Net addition to property account for the year		1,339,086.26

ANALYSIS OF EARNINGS.

Earnings, passenger:		
From all passengers		$ 5,664,354.02
From express		375,431.55
From mails		481,748.89
Total earnings, passenger department		$ 6,521,534.46
Earnings per train mile run (6,007,608 miles)	$ 1.0855	
Earnings, freight:		
Total earnings, freight department		17,599,698.17
Earnings per train mile run (11,175,112 miles)	$ 1.5757	
Total transportation earnings		$ 24,121,232.63
Transportation earnings per train mile run, from all trains earning revenue (17,182,720 miles)	$ 1.4038	
Transportation earnings per mile of road operated (3,899.24 average miles)	6,186.13	
Proportion of transportation earnings for Iowa		6,881,582.46
Earnings from all other sources:		
Miscellaneous earnings		279,135.83
Total earnings from all sources		$ 24,400,368.46
Proportion of earnings for Iowa	$ 6,961,217.54	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track	$ 1,689,718.99
Renewal of rails (number tons laid, steel, 20,152; iron, 1,580)	191,527.66
Renewal of ties (number laid, 983,670)	322,424.50
Repairs of bridges, including culverts and cattle-guards	262,688.83
Repairs of fences, road crossings and signs	148,605.72
Repairs of buildings, stations and water tanks	338,434.93
Total	$ 2,953,400.63

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	$ 900,123.49
Repairs of passenger cars	440,425.99
Repairs of freight cars	907,359.71
Total	$ 2,247,909.19

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives	$ 1,562,327.28
Water supply	90,829.73
Oil and waste	166,734.04
Locomotive service	1,587,060.26
Passenger train service	316,788.22
Passenger train supplies	71,900.51
Mileage of passenger cars (debit balance)	12,885.47
Freight train service	738,814.94
Freight train supplies	18,981.38
Mileage of freight cars (debit balance)	108,904.29
Telegraph expenses (maintenance and operating)	347,280.65
Damage and loss of freight and baggage	44,451.51
Damages to property and cattle	25,243.09
Personal injuries	107,447.46
Agents and station service	1,956,708.57
Station supplies	81,316.46
Total	$ 7,237,733.86

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks	$ 186,320.38
Legal expenses	67,581.40
Insurance	2,438.95
Stationery and printing	115,218.41
Outside agencies and advertising	288,606.11
Contingencies	102,808.63
Taxes in Iowa, $164,967.59; taxes in other states, $531,890.58; total taxes	696,858.17
Total	$ 1,459,232.05

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings		$ 2,953,400.63
Maintenance of motive power and cars		2,247,909.19
Conducting transportation		7,237,733.86
General expenses, including taxes		1,459,232.05
Total operating expenses and taxes		$ 13,898,275.73
Operating expenses and taxes per mile of road operated (3,899.24 miles); average miles		$ 3,564.35
Operating expenses and taxes per train mile run for trains earning revenue (17,182,720 miles)	$ 0.8088	
Proportion of operating expenses and taxes for Iowa		3,965,059.83
Expenses of running and management of passenger trains		3,365,441.00
Expenses of running and management of passenger trains, per train mile		0.5602
Expenses of running and management of freight trains		10,532,834.73
Expenses of running and management of freight trains, per train mile		0.9425
Expenses of running and management of all trains earning revenue		13,898,275.73
Percentage of expenses and taxes to earnings	56.96	

GENERAL EXHIBIT.

Total earnings		$ 24,400,368.46
Total expenses, including taxes		13,898,275.73
Net earnings		10,502,092.73
Interest accruing during the year		5,531,521.15
Interest paid during the year		5,507,934.36
Interest paid during the year on account of the road in Iowa, proportion		1,571,366.82
Interest on funded debt		5,531,521.15
Interest paid on funded debt		5,507,934.36
Sinking fund		58,000.00
Dividends declared, 6 per cent on common	$ 1,881,894.00	
Dividends declared, 7 per cent, preferred	1,562,610.00—	3,444,504.00
*Floating debt liquidated during the year from year to year.		
Balance for the year		1,468,067.58
Balance at commencement of the year, deficit		10,026,032.08
Balance at the close of the year, June 30, 1886		$ 11,494,099.66

INCOME ACCOUNT.

Income from earnings		$ 24,400,368.46
Total income from all sources for the year		$ 24,400,368.46
Proportion of income for Iowa	$ 6,961,217.54	

GERERAL RECAPITULATION.

Total income		$ 24,400,368.46
Total operating expenses and taxes		13,898,275.73
Net income above operating expenses and taxes		10,502,092.73
Net income above operating expenses, taxes, interest, sinking fund, and rental		$ 4,912,271.58
Gross income per train mile run (17,182.720 miles)	$ 1.42	
Net income per train mile run (17,182.720 miles)	61.12	
Percentage of net income to stock and debt	6.20	
Percentage of net income to cost of road and equipment	6.40	

SURPLUS.

Surplus at the commencement of the year	$ 10,026,032.08
Surplus at the close of the year	11,494,099.66
Cash	1,616,769.22
Amount absorbed in construction	5,650,206.74
Amount in material and balances from other roads, and including earnings in course of collection	4,227,123.70

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1886.

DEBIT.

Construction account	$ 140,043,050.95
Equipment account	23,858,850.35
Bonds owned by company	664,000.00
Cost of securities, sundry proprietary companies	12,515,642.14
Outside real estate in Chicago	200,000.00
Cash	1,616,769.22
Bills receivable	292,469.83
Due from agents and companies	1,947,591.38
Materials and supplies	2,161,650.31
Total	$ 183,300,024.18

* This company carries no floating debt.

CREDIT.

Capital stock :		
Chicago & Northwestern stock	$ 63,700,320.53	
Proprietary companies	11,230,000.00	$ 74,930,320.53
Funded debt		90,511,500.00
Interest unpaid (accrued)		686,922.72
Dividends unpaid		69,882.50
Notes payable		125,000. 0
Vouchers and accounts		2,966,300.23
Other liabilities		2,515,998.54
Income account		11,494,099.66
Total		$ 183,300,024.18

DESCRIPTION OF ROAD.

MILES OF COMPLETED ROAD, JUNE 30, 1886.

Lines Chartered and Consolidated with Chicago & Northwestern Railway.

	Total.	Illinois.	Iowa.	Wisconsin.	Michigan.	Minnesota.
Chicago to Council Bluffs	491.00	137.88	353.12	.... ..	.... ..	.... ..
Chicago to Freeport	121.00	121.00	.... ..	.... ..	.... ..	.... ..
Geneva to Aurora	9.40	9.40	.... ..	.... ..	.... ..	.... ..
Geneva to St. Charles	2.40	2.40	.... ..	.... ..	.... ..	.... ..
Elgin to Lake Geneva	45.04	35.82	.... ..	9.22	.... ..	.... ..
South Branch Junction to River (Chicago)	4.50	4.50	.... ..	.... ..	.... ..	.... ..
Clinton to Anamosa Quarry	73.57	.... ..	73.57	.... ..	.... ..	.... ..
Stanwood to Tipton	8.50	.... ..	8.50	.... ..	.... ..	.... ..
Des Moines to Northwestern connection	57.34	.... ..	57.34	.... ..	.... ..	.... ..
Belle Plaine to Muchakinock	64.00	.... ..	64.00	.... ..	.... ..	.... ..
Maple River Junction to Mapleton	60.15	.... ..	60.15	.... ..	.... ..	.... ..
Wall Lake to Kingsley	70.87	.... ..	70.87	.... ..	.... ..	.... ..
Carroll to Kirkman	34.81	.... ..	34.81	.... ..	.... ..	.... ..
Manning to Audubon	17.00	.... ..	17.00	.... ..	.... ..	.... ..
Chicago to Ft. Howard	242.20	69.73	.... ..	172.47	.... ..	.... ..
Appleton Water Power Extension	3.63	.... ..	.... ..	3.63	.... ..	.... ..
Kenosha to Rockford	72.10	44.03	.... ..	28.07	.... ..	.... ..
Chicago to Montrose	5.20	5.20	.... ..	.... ..	.... ..	.... ..
Chicago to Milwaukee	85.00	44.60	.... ..	40.40	.... ..	.... ..
Milwaukee to Fond du Lac	62.63	.... ..	.... ..	62.63	.... ..	.... ..
Sheboggan to Princeton	78.40	.... ..	.... ..	78.40	.... ..	.... ..
Milwaukee to Montfort	140.88	.... ..	.... ..	140.88	.... ..	.... ..
Montfort to Galena	46.34	10.30	.... ..	36.04	.... ..	.... ..
Montfort to Woodman	30.50	.... ..	.... ..	30.50	.... ..	.... ..
Platteville Junction to Platteville	4.00	.... ..	.... ..	4.00	.... ..	.... ..
Lancaster Junction to Lancaster	12.04	.... ..	.... ..	12.04	.... ..	.... ..
Janesville to Afton	6.10	.... ..	.... ..	6.10	.... ..	.... ..
Belvidere to Winona	227.00	21.00	.... ..	205.87	.... ..	.13
Trempealeau to Galesville	6.71	.... ..	.... ..	6.71	.... ..	.... ..
Ft. Howard to Ishpeming	182.10	.... ..	.... ..	49.45	132.65	.... ..
Powers to Crystal Falls	58.77	.... ..	.... ..	13.73	45.04	.... ..
Iron River Junction to Stambaugh	19.50	.... ..	.... ..	.... ..	19.50	.... ..
Norenta to Metropolitan	34.86	.... ..	.... ..	.... ..	34.86	.... ..
Branches to mines :						
Off main line	39.80	.... ..	.... ..	.... ..	39.80	.... ..
Off E. & L. S. line	8.44	.... ..	.... ..	.... ..	8.44	.... ..
Off M. R. R. R. line	32.91	.... ..	.... ..	4.71	28.20	.... ..
Total	2,458.69	505.86	739.36	904.85	308.49	.13

Total length of road belonging to this company	2,458.69
Total length of road belonging to this company in Iowa	739.36
Total length of steel rails in tracks operated by company in Iowa, exclusive of sidings	971.84
Total length of iron rails in tracks operated by company in Iowa	140.58
Weights per yard, steel, 50 and 65 pounds.	
Weights per yard, iron, 50 to 60 pounds.	
Gauge of track, 16 miles of 3 feet; 3,932.71 miles 4 feet, 8½ inches.	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each:

FROM.	Total.	Illinois.	Iowa.	Wisconsin.	Michigan.	Minnesota.	Dakota.
Proprietory Lines, viz:							
Northern Illinois Railway	77.00						
Belvidere to Spring Valley		77.00					
Sycamore & Courtland Railroad	4.64						
Sycamore to Courtland		4.64					
Princeton & Western Railway	16.06						
Valley Junction to Nocodah				16.06			
Toledo & Northwestern Railway	369.81						
Tama to Elmore			164.56				
Jewell Junction to D. M. & M. Connection			1.75				
Jewell Junction to Lake City			58.30				
Eagle Grove to Hawarden			145.20				
Iowa Railway Company & Mfg. Company	3.25						
Boone to Coal Banks			3.25				
W. & St. P. Railroad Company	448.48						
Winona to Watertown						288.50	34.48
Mankato Junction to Mankato						3.75	
Sleepy Eye to Redwood Falls						24.40	
Rochester to Zumbrota						24.48	
Eyota to Plainview						15.01	
Eyota to Chotfield						11.46	
Tracy to Dakota line						46.40	
Dakota Central Railway	570.78						
Minnesota State line to Pierre							209.11
Ordway Junction to Ordway							87.48
Ordway to Columbia							5.47
Watertown to Redfield							71.00
Watertown Junction to Watertown							43.83
Iroquois to Hawarden (State line)							125.49
Centerville to Yankton							28.40
Total	1,490.02	81.64	373.06	16 06		414.00	605.26
Recapitulation:							
Chicago & Northwestern Railway (chartered or consolidated)	2,458.69	505.86	739.36	994.85	308.49	.13	
Proprietory Lines	1,490.02	81.64	373.06	16.06		414.00	605.26
Total miles	3,948.71	587.50	1,112.42	920 91	308.49	414.13	605.26

Total length of above roads		1,490.02
Total length of above roads in Iowa		373.06
Total length of above roads in other States (specifying each):		
Illinois	81.64	
Wiscousin	16.06	
Minnesota	414.00	
Dakota	605.26	
		1,116.96
If any part of the road was first opened for operation during the past year, state the date:		
December 14, 1885, Belvidere to Spring Valley	77.00	
December 28, 1885, Centerville to Yankton	28.40	
		105.40
Total miles of road operated by this company		3,948.71
Total miles of road operated by this company in Iowa		1,112.42

STATIONS.

Number of stations on all roads owned by this company	480
Same in Iowa	130
Number of stations on all roads operated by this company	671
Same in Iowa	183
Number of telegraph offices in stations in Iowa	164

EMPLOYES.

Number of persons regularly employed on all roads operated by this company	15,488
Same in Iowa	3,492
Amount paid employes, including officials, on all roads operated by this company	$ 9,384,539.55
Same in Iowa	2,015,882.76

BRIDGES IN IOWA.

	Number.	Aggregate length.
Wooden truss bridges over 100 feet in length	1	156
Combination bridges over 100 feet in length	11	3,214
Iron bridges over 100 feet in length	14	3,217
Wooden trestle and pile	1,599	132,262

ARCH CULVERTS AND VIADUCTS IN IOWA.

With 25 feet opening or more	18	
Less than 25 feet opening	502	7,917

BOX CULVERTS IN IOWA.

Timber	341
Stone	75

CATTLE-GUARDS.

Number of in Iowa	1,489

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of trestle work replaced with earth during the year (lineal feet)	520
Timber culverts replaced with timber	76

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	Kind.	Material.	When built.	Length in feet.
Loveland	One Span Iron Lattice through bridge, to replace a 120 foot Howe Truss			
On old line	Pile and trestle	New	1886	160
Maple River Junction	1 span wood Howe Truss	Rebuilt	1885	368
On old line	Pile and trestle	Rebuilt		48
				3,592
Total new and rebuilt				4,168

Give the average number of years the trestle and pile bridges last on your road in Iowa	10
Give the average number of years that wooden truss bridges last on your road in Iowa	10

ROAD-BED AND TRACK.

Number of track sections in Iowa	About 196
Average length of sections, miles	About 5.67
Average number of men in each section gang	Abo t 5
Number of new ties laid in track during the year in Iowa	223,130
Average number of new ties per mile of road	About 200
New rails laid in track during the year in Iowa—steel [3,882 tons], miles	41½
Total track laid with new rails during the year in Iowa, miles	41½

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?

Chicago, Milwaukee & St. Paul, at Clinton—double.
Chicago, Milwaukee & St. Paul, at De Witt.
Chicago, Milwaukee & St. Paul, at Wheatland.
Chicago, Milwaukee & St. Paul, at Cedar Rapids—double.
Burlington, Cedar Rapids & Northern, at Cedar Rapids—double.
Chicago, Milwaukee & St. Paul, at Tama.
Central Iowa, at Marshalltown.
Wisconsin, Iowa & Nebraska, at Marshalltown.
Minneapolis & St. Louis, at Ogden.
Des Moines & Fort Dodge, at Grand Junction.
Des Moines & Northwestern, at New Jefferson.
Union Pacific, near Council Bluffs.
Chicago, Burlington & Quincy, near Council Bluffs—2 crossings.
Chicago, Milwaukee & St. Paul, near Council Bluffs.
Chicago, Rock Island & Pacific, near Council Bluffs.
Chicago, Rock Island & Pacific, at Des Moines.
Wabash, St. Louis & Pacific, at Des Moines.
Chicago, Milwaukee & St. Paul, near Sheldahl.
Chicago, Milwaukee & St. Paul, at Lyons.
Chicago, Milwaukee & St. Paul, at Delmar Junction—double.
Chicago, Milwaukee & St. Paul, at Anamosa.
Chicago, Rock Island & Pacific, at Carnforth.
Chicago, Rock Island & Pacific, at Atwood.
Burlington, Cedar Rapids & Northen, near What Cheer.
Central of Iowa, near Gainford.
Burlington & Western, near Gainford.
Chicago, Milwaukee & St. Paul, at Tama.
Wisconsin, Iowa & Nebraska, at Gladbrook.
Central of Iowa, at Gifford.
Des Moines & Fort Dodge, at Gowrie.
Wabash, St. Louis & Pacific, at Lohrville.
Illinois Central, at Webster City.
Burlington, Cedar Rapids & Northern, at Goldfield.
Minneapolis & St. Louis, at Whitman.
Des Moines & Fort Dodge, at Rolfe.
Chicago, St. Paul, Minneapolis & Omaha, at Alton.
Chicago, Milwaukee & St. Paul, Hawarden.
Mason City & Fort Dodge, at Eagle Grove.

What railroads crosses your road, either over or under, and at what locality?

St. Louis, Des Moines & Northern, at Boone; over.
Chicago, Milwaukee & St. Paul, at Center Junction; over.
Chicago, Milwaukee & St. Paul, near Manning; over—2 crossings.
Burlington, Cedar Rapids & Northern, near Tilton; over.
Minneapolis & St. Louis, at Dayton; over.
Chicago, Milwaukee & St. Paul, at Algona; under.
Minneapolis & St. Louis, at Dakota City; under.

Number of highway crossings at grade	1,107
Number of highway crossings at which there are flagmen	12
Number of highway crossings over railroad	10
Number of highway crossings under railroad	24
Number of highway bridges 18 feet above track	7

FENCING IN IOWA.

How many miles of your road in Iowa are fenced	982
What is the average cost per rod	No data.
What is the total cost of same	No data.
How many miles of new fencing have you built during the year	195.29

Give the number of miles needed on both sides of your track in each county in Iowa:

No data. There are about 130 miles of road in Iowa not fenced; fence is built as fast as needed.

ROLLING STOCK.

Number of locomotives	705
Number of passenger cars	284
Number of baggage, mail and express cars	174
Number of parlor and sleeping cars	11
Number of dining cars	9
Number of box freight cars	11,825
Number of stock cars	1,914
Number of platform and coal cars	3,147
Number of other cars	4,429
Total number of cars	21,793
Maximum weight of locomotives and tenders, tons	75
Average weight of locomotives and tenders, tons	50
Number of locomotives equipped with train brake	419
Kind of brake. Westinghouse air brake.	
Maximum weight of passenger cars, tons	28½
Average weight of passenger cars, tons	24
Number of cars equipped with train brake	All.
Kind of brake. Westinghouse air brake.	
Number of passenger cars equipped with Miller platform and buffer	All.
The amount of tonnage that can be carried over your road exclusive of cars, by an engine of given weight. Weight of engine, 39 tons	275

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	6,007,608
Miles run by freight trains during the year	11,175,112
Miles run by switching trains during the year	4,750,730
Miles run by other trains during the year	901,968
Total train mileage	22,835,418

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	4.56
Average weight of passenger trains, exclusive of passengers, tons, about	114
Axerage number of cars in freight trains	20
Average weight of freight trains, exclusive of freight, tons, about	178

PASSENGER TRAFFIC.

Total number passengers carried	9,753,498
Total passenger mileage, or passengers carried one mile	241,229,878
Average distance traveled by each passenger, miles	24
Average amount received from each passenger, cents	58
Highest rate of fare per mile for any distance	
Lowest rate of fare per mile for any distance, cents	1
Average rate of fare per mile for all passengers, cents	2.35

FREIGHT TRAFFIC.

Total tons of freight carried	8,519,355
Total freight mileage, or tons carried one mile	1,491,802,338
Average rate per ton per mile received for all freight, cents	1.18

CAR MILEAGE.

Number of miles run by loaded freight cars east and south	83,238,669
Number of miles run by loaded freight cars west and north	85,104,703
Number of miles run by empty freight cars east and south	27,447,978
Number of miles run by empty freight cars west and north	27,038,428
Total freight car mileage	222,829,778
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	24.79
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north	24.11

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops	25
Rate of speed of freight trains, including stops	12

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain	1,254,975	14.73
Flour	166,952	1.96
Provisions (beef, pork, lard, etc.)	80,799	.95
Animals	407,443	4.78
Other agricultural products	346,703	4.07
Lumber and forest products	1,089,510	12.79
Coal	1,225,469	14.38
Plaster, lime and cement	80,227	.94
Salt	50,049	.59
Petroleum and oil	58,685	.69
Iron, steel and castings	330.289	3.88
Stone and brick	212,760	2.50
Manufactures—articles shipped from point of production	365,806	4.29
Merchandise and other articles not enumerated above	2,849,688	33.45
Total tons carried	8,519,355	100.

TONNAGE CROSSING THE MISSISSIPPI RIVER BRIDGE AT CLINTON, IOWA, FOR THE YEAR ENDING JUNE 30, 1886.

East bound number of tons	840,159
West bound number of tons	569,616
Total tons	1,409,775

TONNAGE OF ARTICLES FORWARDED WITHIN THE STATE OF IOWA.

	TONS.	PER CENT.
Grain	341,336	25.29
Flour	7,061	.52
Provisions (beef, pork, lard, etc.)	19,205	1.42
Animals	128,377	9.51
Other agricultural products	68,746	5.09
Lumber and forest products	134,823	9.99
Coal	467,319	34.63
Plaster, lime and cement	9,910	.74
Salt	299	.02
Petroleum and oil	3,893	.29
Iron, steel and castings	4,544	.34
Stone and brick, sand and clay	58,205	4.31
Manufactures—articles shipped from point of production	12,937	.96
Merchandise, and other articles not enumerated above	92,992	6.89
Total tons carried	1,349,647	100.

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? The American Express Company and United States Express Company. Rates are various. Express companies have no care of machinery or repairs; they do a miscellaneous business, restricted to articles properly belonging to express business; they deliver their freight into this company's care.

SLEEPING-CARS.

Do sleeping, parlor or dining-cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Sleeping cars are run, owned by the New York Central Sleeping-Car Company, which makes and collects the charges therefor. Dining-cars are run, owned by this company, on which the charges are 75 cents per meal. Parlor-cars are run, owned by this company, on which the charges are from 10 cents upward, according to the distance traveled.

What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. New York Central Sleeping-Car Company, $16,618.02 for cars, additional to regular supply.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? Compensation for mail service is not permanently fixed; service is ordered "subject to the rules and regulations of the Department," and the amount paid is dependent upon the weight of mail carried over each route.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? Service performed by employes and not separated from other service.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? This company owns no telegraph line exclusively, but owns certain wires or rights in all lines.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and and how many miles do each own? All owned or controlled by Western Union Telegraph Company; about 1,112 miles.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1886.

KILLED.

DATE.	NAME.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1885.			
August 27	F. Gates, laborer	Lyons	Drunk on track; carelessness.
September 3	J. P. Herron, fireman	Clinton	Getting on engine; want of caution.
September 14	W. W. Smith, brakeman	La Moille	Fell off car; want of caution.
September 25	G. R. Neff, brakeman	Ontario	Coupling; want of caution.
October 25	Irwin Reed, engineer	Guernsey	Engine derailed; accidental.
October 25	E. Connolly, laborer	New Jefferson	Getting on train; carelessness.
November 6	M. Donnelly, laborer	Webster City	Coupling; want of caution.
November 9	C. J. Crusen, conductor	Cedar Rapids	Coupling; want of caution.
November 14	Mike Hagen, engineer	Montrose	Collision; want of caution.
November 18	B. Bradfield, baggageman	Battle Creek	Fell from car; want of caution.
December 5	D. Valentine, conductor	Crocker	Fell from train; want of caution.
1886			
February 8	J. Kollar, laborer	Maple River Junction	Walking on track; want of caution.
February 13	W. Anderson, farmer	Radcliffe	Drunk on track; carelessness.
February 16	L. Indermell, brakeman	Lake City	Foot caught in frog; want of caution.
March 13	W. Wingert	Ames	Getting on train; carelessness.
March 22	W. Hartman, child	Belle Plaine	Running over track; carelessness.
April 27	Hannah Diehr, Trespasser	Lowden	Walking on track; carelessness.
May 8	E. A. Bell, farmer	East Clinton	Getting on train; carelessness.
May 12	John Kanney, laborer	Cedar Rapids	Getting on train; carelessness.
May 20	L. Indiescoffer, brakeman	Marshalltown	Fell between cars; want of caution.
May 29	C. Lindbloom, laborer	Stanwood	Foot caught between draw bars; want of caution.
May 31	W. Carleson, farm laborer	Goose Lake	Sleeking on track; carelessness.
June 12	K. J. Beerson, brakeman	Stanwood	Coupling; want of caution.

INJURED.

1885.			
July 13	J. A. Wheeler, brakeman	Clarence	Thrown from car by shock; want of caution; back sprained.
July 24	C. E. Allen, brakeman	Eagle Grove	Fell between car and platform; want of caution; back bruised.
July 28	J. Weideman, brakeman	Breda	Jumped off train in motion; want of caution; ankle sprained.
August 1	Grace Bartlett	Ames	Fell while climbing over draft irons; carelessness; face bruised.
August 3	G. W. Campbell, switchman	Cedar Rapids	Uncoupling; want of caution; finger crushed.
August 4	O. Denehan	Montour	Walked off coach while asleep; want of caution; head and knee cut.
Augu	S. E. Reese, brakeman	Clinton	Getting on car in motion; want of caution; left toe amputated

August 6	W. Brazelton, brakeman	Des Moines	Coupling; want of caution; three fingers crushed.
August 7	A. W. Wallis, brakeman	Lowden	Collision with car, blown from side to main track; want of caution; 2 ribs broken
August 7	T. R. Howis, engineer	Lowden	Collision with car, blown from side to main track; want of caution; bruised.
August 7	H. Yule, fireman	Lowden	Collision with car, blown from side to main track; shoulder and elbow sprained.
August 16	Ella Frost	Cedar Rapids	Stone thrown through coach window; accidental; eye inflamed by glass.
August 29	E. Crawford, brakeman	Jewell Junction	Fell from top of car; want of caution; right arm broken.
September 5	F. Morrison, brakeman	Garwin	Getting off car; want of caution; ankle sprained.
September 9	John Payton, brakeman	Mologona	Brake wheel came off, thrown from car; accidental; side sprained.
September 18	A. W. Bailey, brakeman	Correctionville	Coupling; want of caution; thumb and finger bruised.
September 24	C. Stevens, brakeman	East Rapids	Getting on train in motion; carelessness; foot crushed.
September 27	E. Erickson, brakeman	Scranton	Coupling; want of caution; two fingers bruised.
September 28	Unknown	Near Montour	Walking on bridge, struck by train; carelessness.
September 28	C. J. Rickhoff, brakeman	Blairstown	Coupling; want of caution; hand crushed.
September 29	A. Morse, switchman	Marshalltown	Coupling; want of caution; collar bone broken.
September 29	E. Nutting, brakeman	Tioga	Uncoupling; want of caution; left foot run over.
September 29	H. Iverson, foreman	Hawarden	Thrown from hand car by collision; want of caution; knee sprained.
September 30	Jos. Teahy, pile driver	Ogden	Caught between two piles; want of caution; right leg broken.
October 1	J. W. Staher, brakeman	Clinton	Coupling; want of caution; finger crushed.
October 1	T. J. Lowery, brakeman	Jewell Junction	Uncoupling; want of caution; thumb crushed.
October 3	L. A. North, foreman	Guernsey	Engine derailed; accidental; back bruised.
October 4	H. Alverson	Clinton	Stealing a ride; carelessness; two ribs broken.
October 5	E. B. White, brakeman	Camanche	Coupling; want of caution; thumb and finger crushed.
October 6	W. Woods, switchman	Eagle Grove	Coupling; want of caution; thumb mashed.
October 9	C. D. Knight, switchman	Belle Plaine	Uncoupling; want of caution; hand crushed.
October 12	Katie Steck	Fairfax	Jumped off train in motion; carelessness; head bruised.
October 13	G. A. Hoover brakeman	Lake City	Walked off end of freight car; want of caution; hips and body bruised.
October 13	F. J. Curry, brakeman	Luzerne	Fell between cars; want of caution; left ankle sprained.
October 13	John Edwards, brakeman	Cedar Rapids	Foot caught between platform and grain spout; want of caution; leg bruised.
October 14	F. N. Thomas, brakeman	Stanwood	Coupling, foot caught in frog; want of caution; big toe run over.
October 15	H. F. Horton, brakeman	West Side	Knocked off car by shock; want of caution; ankle sprained.
October 15	John Choatel, brakeman	East Rapids	Getting on car; carelessness; foot amputated.
October 18	N. Petit, brakeman	What Cheer	Coupling; want of caution; finger amputated.
October 24	G. Pascal	Grand Mound	Jumped off train; carelessness; face bruised.
October 25	Creg Hunter, brakeman	Missouri Valley	Coupling; want of caution; foot amputated.
October 25	C. A. Walbridge, brakeman	Cedar Rapids	Coupling; want of caution; finger amputated.
October 25	L. C Taylor, switchman	What Cheer	Crossing over draw bar; leg caught; want of caution; leg amputated.
October 26	J. Collard, switchman	What Cheer	Struck on knee with a link; want of caution; knee bruised.
October 26	S. R. Anderson, switchman	Council Bluffs	Coupling; want of caution; two ribs broken.
October 27	E. N. Bellinger, switchman	Clinton	Coupling; want of caution; fingers bruised.
October 28	Dan Dillon, brakeman	Garwin	Coupling; want of caution; left hand bruised.
October 29	H. F. Carns, brakeman	Belle Plaine	Coupling; want of caution; bruised in chest.
November 3	Elizabeth Dougherty	What Cheer	Thrown from wagon; want of caution; arm broken.
November 3	J. P. Earsman, switchman	Camforth	Coupling; want of caution; hand bruised.
November 4	D. E. Henstock, brakeman	Lyons	Fell between the cars; want of caution; bruised knee cap.
November 4	J. B. Suster, laborer	Cedar Rapids	Walking on track; want of caution; two ribs broken.
November 4	S. Gulbert, laborer	Malone	Jumped off moving train; want of caution; collar bone broken.
November 8	J. H. MacCormack, conductor	Ames	Getting off train; want of caution; ankle sprained.
November 11	W. H. Hager, brakeman	Kamrar	Jumped off car; want of caution; injured internally.
November 12	J. C. Ensley, brakeman	Boone	Coupling; want of caution; finger bruised.
November 9	W. Richards, blacksmith	Carroll	Drunk on track; carelessness; face bruised.

REPORT OF ACCIDENTS IN IOWA—CONTINUED.

INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1885.			
November 14	B. F. Monroe, fireman	Montour	Collision; want of caution; bruised generally.
November 16	Herbert Nisem, fireman	New Jefferson	Getting off engine in motion; want of caution; knee bruised.
November 18	F. J. Horton, switchman	Boone	Coupling; want of caution; finger amputated.
November 20	John Welch, switchman	Tama	Uncoupling; want of caution; two fingers amputated.
November 24	J. O. Beck, brakeman	Hubcard	Coupling; want of caution; thumb broken.
November 29	D. N. Neal, brakeman	Sac City	Coupling; want of caution; finger crushed.
December 9	W. Schatzkime, brakeman	Moingona	Running across track; want of caution; collar bone and three ribs broken.
December 9	Orton Bush, brakeman	Arthur	Cars jumped track; accidental; left leg amputated.
December 9	G. P. Slater, brakeman	Lowden	Coupling; want of caution; thumb amputated.
December 9	P. Hammill, brakeman	Lisbon	Coupling; want of caution; leg bruised.
December 12	R. A. Smith, brakeman	Ames	Coupling; want of caution; arm bruised.
December 15	C. S. Schraeder, brakeman	Bertram	Coupling; want of caution; shoulder blade fractured.
December 20	Geo. Smith, switchman	East Grove	Coupling; want of caution; collars bone fractured.
December 20	Wm. Shepard	Clinton	Getting on car in motion; carelessness; severe shock.
December 25	L. Cosbin, laborer	Onslow	Attempted suicide; carelessness; left arm crushed.
December 23	E. M. Ellison, brakeman	Tama	Coupling; want of caution; finger bruised.
December 27	E. C. Connor, yardmaster	Clinton	Uncoupling; foot caught in frog; want of caution; foot bruised.
December 28	W. R. Wilson, switchman	Belle Plaine	Coupling; want of caution; three fingers amputated.
1886.			
January 9	N. G. Lee, brakeman	Ames	Uncoupling; want of caution; finger broken.
January 9	Ole Oleson, fireman	Scranton	Collision; want of caution; shoulder dislocated.
January 9	John Granson, engineer	Scranton	Collision; want of caution; shoulder dislocated.
January 16	W. H. Olmstead, brakeman	What Cheer	Coupling; want of caution; left thumb amputated.
January 19	E. Hotchkiss, brakeman	Jewell Junction	Coupling; want of caution; thumb crushed.
January 28	G. Swinney, conductor	State Center	Supposed to have fallen between cars; arm amputated.
February 1	G. H. Smith, brakeman	Luzerne	Uncoupling; want of caution; thumb mashed.
February 7	Hugh Riley, switchman	Boone	Uncoupling; want of caution; three fingers crushed, one amputated.
February 8	Hi Smith, brakeman	Ames	Fell from top of car; want of caution; head badly cut.
February 10	I. Cheney, brakeman	Peterson	Coupling; want of caution; finger amputated.
February 11	S. Thompson	Glidden	Getting on train in motion; carelessness; leg amputated.
February 13	W. Bramon, brakeman	Grand Junction	Coupling; want of caution; finger amputated.
February 23	B. Anderson	Dunlap	Collision; accidental; face and back hurt.
February 25	Ed. Seeley, engineer	Ames	Jumping off engine; want of caution; angle sprained.
March 1	Albert Cheney, brakeman	Paulina	Uncoupling; want of caution; finger bruised.
March 4	A. R. Brown, brakeman	State Center	Coupling; want of caution; left thumb amputated.
March 12	A. B. Barton, brakeman	Maple River Junction	Coupling; want of caution; finger broken.
March 17	Tony Meiss, brakeman	Ida Grove	Coupling; want of caution; left hand bruised.
March 18	G. Irvin	Belle Plaine	Foot caught between draft irons; carelessness; foot crushed.
March 22	Hy Smith, brakeman	Ames	Finger caught bet. pit rod and engine cab; want of caution; finger smashed.
April 2	R. W. Kelly, brakeman	Carroll	Coupling; want of cation; 3 fingers amputated.
April 6	W. F. Smith, brakeman	Colo	Struck with a fragment of torpedo; want of caution; leg cut.
April 8	H. W. Davey, brakeman	Cushing	Coupling; want of caution; 2 fingers mashed.
April 20	Thos. Poskins	Moingona	Getting on train in motion; carelessness; arm amputated.
April 22	W. Wells	Council Bluffs	Getting on train in motion; carelessness; toes crushed.
May 2	G. Lehm	Bertram	Coupling; carelessness; finger crushed.
May 10	F. Anderson, brakeman	Moingona	Coupling; want of caution; finger mashed.
May 18	P. Stevens, switchman	Clinton	Coupling; want of caution; finger amputated.
May 19	E. Burke, laborer	Cedar Rapids	Rail fell on his toe; want of caution; toe amputated.
May 24	A. Van Horn, brakman	Clinton	Coupling; want of caution; thumb mashed.
May 29	B. Kelly, track laborer	Glidden	Fell off hand car; want of caution; left leg broken.
May 29	Chas. Brook, track laborer	Glidden	Fell off hand car; want of caution; shoulder bruised.
May 31	P. Johnson	Goose Lake	Sleeping on track; carelessness; internal injuries.
June 12	F. E. Hame, brakeman	Nevada	Coupling; want of caution; finger crushed.
June 12	J. E. Raymond, coal heaver	Ames	Bottom of coal bucket fell on his leg; want of caution; leg badly cut.
June 12	C. Mortus	Council Bluffs	Running on track; carelessness; leg bruised.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employes.	Others.	Passengers.	Employes.	Others.
Derailments	....	1	....	....	2	....
Collisions	....	2	....	1	7	....
Caught in frogs, guard rails or switches	....	2	....	....	1	....
Coupling cars	....	2	....	....	51	...
Falling from trains	....	4	....	....	8	....
Getting on and off trains	....	3	....	1	10	2
Highway crossings	....	....	....	....	....	1
Miscellaneous	....	2	....	2	13	1
Overhead obstructions	....	....	....	....	....	....
Stealing rides	....	....	2	....	....	3
While intoxicated	....	1	1	....	1	....
Tresspassers on track	....	....	3	....	....	7
Total	....	17	6	4	93	14

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year	23
Number of persons injured during the year	111
Number of casualities purely accidental during the entire year	6
Number resulting from lack of caution, carelessness, or misconduct	128
Number of persons killed while intoxicated	2
Number of persons injured while intoxicated	1
Number of trespassers on track killed	3
Number of trespassers on track injured	7
Number of tramps or others stealing rides killed or injured	5

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Albert Keep, Chicago, Illinois.
Vice-President—M. L. Sykes, New York, N. Y.
Secretary—M. L. Sykes, New York, N. Y.
Treasurer—M. L. Sykes, New York, N. Y.
General Manager—Marvin Hughitt, Chicago, Illinois.
General Superintendent—C. C. Wheeler, Chicago, Illinois.
Assistant General Superintendents—W. S. Miller, Chicago, Illinois; S. Sanborn, Winona, Minnesota.
Division Superintendents—J. S. Oliver, Huron, Dakota; E. J. Cuyler, Chicago, Illinois; Charles Murray, Chicago, Illinois; C. A. Swineford, Baraboo, Wisconsin; W. P. Cosgrove, Winona, Minnesota; W. B. Linsley, Escanaba, Michigan; H. G. Burt, Boone, Iowa; M. Hopkins, Eagle Grove.
Chief Engineer—E. H. Johnson, Chicago, Illinois.
Superintendent of Telegraph—G. H. Thayer, Chicago, Illinois.
Auditor—J. B. Redfield, Chicago, Illinois.
General Passenger Agent—R. S. Hair, Chicago, Illinois.
General Freight Agent—H. R. McCullough, Chicago, Illinois.
General Counsel—W. C. Goudy, Chicago, Illinois.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

W. L. Scott, Erie, Pennsylvania.
Percy R. Pyne, New York, N. Y.
F. W. Vanderbilt, New York, N. Y.
W. K. Vanderbilt, New York, N. Y.
H. McK. Twombly, New York, N. Y.
John I. Blair, Blairstown, New Jersey.
A. G. Dulman, New York, N. Y.
David P. Kimball, Boston, Massachusetts.
Chauncy M. Depew, New York, N. Y.
Samuel F. Barger, New York, N. Y.
Albert Keep, Chicago, Illinois.
M. L. Sykes, New York, N. Y.
Horace Williams, Clinton, Iowa.
D. O. Mills, New York, N. Y.
John M. Burke, New York, N. Y.
Marvin Hughitt, Chicago, Illinois.
N. K. Fairbank, Chicago, Illinois.

Date of annual meeting of stockholders, first Thursday in June.
Fiscal year of company ends May 31st.
General offices of the company are located at Chicago, Illinois.

STATE OF ILLINOIS, } ss.
COUNTY OF COOK. }

Albert Keep, President, and J. B. Redfield, Auditor of the Chicago & Northwestern Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1886, to the best of their knowledge and belief.

(Signed,) ALBERT KEEP.
[L. S. OF R. R.] J. B. REDFIELD.

Subscribed and sworn to before me, this 25th day of August, A. D. 1886.

J. F. CLEVELAND,
[L. S.] *Notary Public.*

Received and filed in the office of the Commissioners of Railroads, this 27th day of August, A. D. 1886.

E. G. MORGAN, *Secretary.*

REPORT

OF THE

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1886.

CAPITAL STOCK.

Amount authorized by articles of association	$ 50,000,000	
Amount authorized by vote of the company	41,960,000	
Amount issued, number of shares 419,600		
Amount of common stock issued		$ 41,960,000.00
Amount of preferred stock issued and conditions of preferment	None.	
Total amount paid in as per books of the company		$ 41,960,000.00
Amount of stock per mile of road	$ 37,457.59	
Amount of stock representing the road in Iowa	28,422,819.29	
Amount of stock held in Iowa	177,700.00	
Total number of stockholders	3,122	
Number of stockholders in Iowa	21	

DEBT.

Funded debt as follows:		
First mortgage bonds, due 1917; rate of interest, six per cent		$ 12,500,000.00
Amount of interest paid on same during the year	$ 720,000.00	
C. & S. W. bonds, due 1899, rate of interest, seven per cent.		5,000,000.00
Amount of interest paid on same during the year	350,000.00	
Extension and collateral bonds, due 1934, rate of interest, five per cent		3,960,000.00
Amount of interest paid on same during the year	174,000.00	
Total amount of funded debt		$ 21,460,000.00
Total amount of debt liabilities		21,460,000.00
Amount of debt per mile of road owned	$ 19,157.29	
Amount of debt representing the road owned in Iowa	14,530,804.46	
Total amount of stock and debt		63,420,000.00
Amount of stock and debt per mile of road owned	56,614.89	
Amount of interest paid representing the road owned in Iowa.	842,326.37	

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES.

Total expended for construction		$ 52,657,125.81
Average cost of construction per mile of road [1,120 2-10 miles]	$ 47,006.89	
Proportion of cost of construction for Iowa	35,654,726.06	

COST OF EQUIPMENT.

Total for equipment		$ 7,816,676.66
Average cost of equipment per mile of road operated by company (1,383 4-10 miles)	$ 5,650.33	
Proportion of cost of equipment for Iowa	5,202,258.83	
Total cost of road and equipment		$ 60,473,802.47
Average cost of road and equipment per mile [1,120 2-10 miles]	$ 53,984.82	
Proportion of cost of road and equipment for Iowa	40,947,485.97	
Average cost of road and equipment per mile in Iowa (758 5-10 miles)	53,984.82	

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Grading, bridging and masonry, superstructure, including rails, additional tracks, reducing grades, etc	$ 383,502.98
Land, land damages and fences	1,991.25
Engineering, agencies, salaries and other expenses during construction	7,289.29
Fencing	1,289.55
Total for construction	$ 394,073.07

EQUIPMENT.

Total for equipment	$ 88,653.89
Total expenditures charged to property accounts	$ 482,726.96

ANALYSIS OF EARNINGS.

Earnings, passenger :		
From local passengers	$ 1,766,329.19	
From through passengers	1,188,836.56	
From all passengers		$ 2,955,165.75
From express and baggage		182,208.39
From mails		192,502.32
From other sources, passenger department		134,639.05
Total earnings, passenger department		$ 3,464,515.51
Earnings per train mile run (2,518,108 miles)	$ 1.37	
Earnings, freight :		
From local	$ 3,409,155.57	
From through	4,348,496.46	
Total earnings, freight department		7,757,652.03
Earnings per train miles run (5,460,848 miles)	$ 1.42	
Total transportation earnings		$ 11,222,167.54
Earnings per train mile run, from all trains earning revenue (7,978,956 miles)	$ 1.42	
Earnings per mile of road operated (1,383.4 miles)	8,112.02	
Proportion of earnings for Iowa		6,733,300.52
Rents received for use of road and stations, etc		132,787.63
Car mileage (credit balances)		207,376.96
Exchange, interest and discount		497,255.61
Telegraph earnings		7,985.54
Total earnings from all sources		$ 12,067,573.28
Proportion of earnings for Iowa	$ 7,240,543.96	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES.)

Repairs of road-bed and track	$ 762,635.91
Renewal of rails (No. tons laid, steel, 1,200)	39,610.59
Renewal of ties (number laid, 498,020)	228,484.30
Repairs of bridges, including culverts and cattle-guards	185,492.93
Repairs of fences, road-crossings and signs	50,332.82
Repairs of buildings, stations and water-tanks	175,563.69
Total	$ 1,442,120.24

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	$ 378,165.14
Repairs of passenger cars	155,850.47
Repairs of freight cars	494,538.19
Total	$ 1,028,553.80

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives	$ 625,446.65
Water supply	62,668.02
Oil and waste	42,688.11
Locomotive service	682,279.28
Passenger train service	147,578.31
Passenger train supplies	22,071.35
Mileage of passenger cars (debit balance)	18,212.79
Dining car expenses	111,686.49
Freight train service	297,160.87
Freight train supplies	28,112.74
Mileage of freight cars (debit balance)	186,733.04
Telegraph expenses (maintenance and operating)	124,727.61
Damage and loss of freight and baggage	7,074.29
Damages to property and cattle	28,811.55
Personal injuries	53,263.67
Agents and station service	912,891.34
Station supplies	84,811.76
Total	$ 3,436,217.87

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks		$ 230,097.41
Legal expenses		45,285.62
Stationery and printing		58,288.59
Outside agencies and advertising		418,188.40
Contingencies		73,934.82
Taxes in Iowa	$ 175,899.10	
Taxes in other States	216,203.84	
Total taxes		392,102.94
Total		$ 1,217,897.78

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings		$ 1,442,120.24
Maintenance of motive power and cars		1,028,553.80
Conducting transportation		3,436,217.87
General expenses, including taxes		1,217,897.78
Total operating expenses and taxes		$ 7,124,789.69
Operating expenses and taxes per mile of road, operated, (1,383.4 miles)	$ 5,150.20	
Operating expenses and taxes per train mile run, for trains earning revenue, (7,978,950 miles)	0.89	
Proportion of operating expenses and taxes for Iowa		$ 4,274,873.81
Expenses of running and management of passenger trains, estimated		1,061,791.32
Expenses of running and management of passenger trains, per train mile, cents		.421
Expenses of running and management of freight trains, estimated		2,374,426.55
Expenses of running and management of freight trains, per train mile, cents		.435
Expenses of running and management of all trains earning revenue		3,436,217.87
Percentage of expense to earnings	59.04	

GENERAL EXHIBIT.

Total earnings		$ 12,067,573.23
Total expenses, including taxes		7,124,789.69
Net earnings		4,942,783.59
Rentals, specifying the amount paid to each company:		
Peoria & Bureau Valley Railway Company	$ 125,000.00	
Keokuk & Des Moines	137,500.00	
Hannibal & St. Jo	39,495.33	
Missouri River Bridge Tolls	164,784.61—	466,779.94
Interest accruing during the year		1,244,000.00
Interest paid during the year		1,244,000.00
Interest paid during the year on account of the road owned in Iowa		842,326.37
Interest on funded debt		1,244,000.00
Interest paid on funded debt		1,244,000.00
Dividends declared (7 per cent)		2,937,186.00
Balance for the year		294,817.65
Balance at commencement of the year		131,024.40
Balance at the close of the year, June 30, 1886		$ 239,264.74

INCOME ACCOUNT.

Income from earnings		$ 12,067,573.28
Income from lands sold or leased during the year		280,000.00
Total income from all sources for the year		$ 12,347,573.28
Proportion of income for Iowa	$ 7,408,543.96	

GENERAL RECAPITULATION.

Total income		$ 12,347,573.28
Total operating expenses and taxes		7,124,789.69
Net income above operating expenses and taxes		5,222,783.59
Net income above operating expenses, taxes, interest and rental		$ 3,512,003.65
Gross income per train mile run (10,397,895 miles)	$ 1.19	
Net income per train mile run (10,397,895 miles)	0.33	
Percentage of net income to stock and debt	8.23	
Percentage of net income to cost of road and equipment	8.63	

SURPLUS.

Surplus at the commencement of the year	$ 131,024.40
Surplus at the close of the year	239,264.74
The amount invested in railroad stocks and bonds	8,383,289.24
The amount of its own stock or bonds owned by the company	400,000.00
Amount absorbed in construction	482,726.96
Amount in material	316,912.17

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1886.

DEBIT.

Construction account	$ 52,657,112.81
Equipment account	7,816,676.66
Stock and bonds of connecting roads	8,383,289.24
Loans and other investments	1,534,954.54
Accounts receivable	32,247.77
Chicago, Rock Island & Pacific Railway Company 6 per cent bonds	400,000.00
United States Post Office Department	46,883.13
Cash	400,169.20
Due from agents and companies	603,956.61
Materials and supplies	316,922.17
Total	$ 72,192,225.13

CREDIT.

Capital stock	$ 41,960,000.00
Funded debt	21,460,000.00
Vouchers and accounts	319,960.39
Addition and improvement account	8,213,000.00
Profit and loss accounts	239,264.74
Total	$ 72,192,225.13

DESCRIPTION OF ROAD.

Length main line of road from Chicago to Council Bluffs, miles		499.02
Length main line of road in Iowa		317.00
Length main line of road in Illinois		182.02
Length of double track on main line		162.70
Same in Iowa		4.00
Branches owned by this company:		
South Englewood to South Chicago, miles	7.5	
Davenport to Atchison	345.0	
Washington to Knoxville	77.5	
Wilton to Muscatine	12.0	
Atlantic to Audubon	24.5	
Des Moines to Indianola and Winterset	46.9	
Avoca to Harlan	11.8	
Newton to Monroe	17.0	
Atlantic to Griswold	14.7	
Mt. Zion to Keosauqua	4.5	
Menlo to Guthrie Center	14.5	
Avoca to Carson	17.6	
Atchison Junction to Leavenworth	21.5	
Wilton to Lime Kilns	6.0	
Total length of branches owned by this company		621.00
Total length of branches owned by this company in Iowa		441.05
Total length of branches owned by this company in Illinois		7.05
Total length of branches owned by this company in Missouri		170.00
Total length of branches owned by this company in Kansas		2.00
Total length of road belonging to this company		1,120.02
Total length of road belonging to this company in Iowa		758.05
Aggregate length of sidings and other tracks not above enumerated		287.09
Same in Iowa		149.02
Aggregate length of track owned, computed as single track, exclusive of sidings		1,282.09
Same in Iowa		762.05
Total length of steel rails in tracks in Iowa, exclusive of sidings		665.02
Total length of iron rails in tracks in Iowa		255.05

Weights per yard, steel, 60 pounds.
Weights per yard, iron, 56 to 60 pounds.
Gauge of track, 4 feet 8½ inches.

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each:	
Bureau, Illinois, to Peoria, Illinois	46.07
Des Moines, Iowa, to Keokuk, Iowa	162.02
Cameron, Missouri, to Kansas City, Missouri	54.03
(Lease of right to run trains over H. & St. Jo R'y.)	

Total length of above roads	263.02
Total length of above roads in Iowa	162.02
Total length of above roads in Illinois	46.07
Total length of above roads in Missouri	54.03
Total miles of road operated by this company	1,382.04
Total miles road operated by this company in Iowa	920.07

STATIONS.

Number of stations on all roads owned by this company	186
Same in Iowa	113
Number of stations on all roads operated by this company	222
Same in Iowa	143
Number of telegraph offices in stations in Iowa	83

EMPLOYES.

Number of persons regularly employed on all roads operated by this company	8,404
Same in Iowa	5,042
Amount paid employes, including officials, on all roads operated by this company, average monthly salaries	$ 352,035.83
Same in Iowa	211,220.50

BRIDGES IN IOWA.

	No.	Aggregate Length.
Wooden truss bridges over 100 feet in length	21	2,625
Combination bridges over 100 feet in length	19	4,129
Iron bridges over 100 feet in length	34	5,779
Wooden trestle and pile	1,669	116,095
Iron trestle	8	1,628

ARCH CULVERTS AND VIADUCTS IN IOWA.

With 20 feet opening or more	22	650
Less than 20 feet opening	183	1,855

BOX CULVERTS IN IOWA.

Timber	387	1,498
Stone	203	748

CATTLE GUARDS.

Number of in Iowa	1,711	13,688

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.), about		2,000,000
Amount of trestle work replaced with earth during the year, (lineal feet)		450
Timber culverts replaced with stone	12	48
Timber culverts replaced with sewer pipe	22	44
Timber culverts replaced with timber	19	76

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	Kind.	Material.	When built.	Length in feet.
Br. No. 40, 41, 42 D. & Ind. Br.	Pile trestle extended	Wood	November, 1885	516
Main line, Des Moines	Pile trestle	Wood	June, 1886	16
Br. Audubon, Br. Atlantic	Two pile trestle	Wood	November, 1885	560
Br. Carson, Br. Hancock	Two pile trestle	Wood	May, 1886	32
Br. bet. Fulton and Durant	Howe truss	Wood	September, 1885	58
Br. Oskaloosa Division	Wood trestle	Wood	August, 1885	274
Br. Oskaloosa Division	Truss and trestle	Wood	November, 1885	236
Br. Oskaloosa Division	Wood trestle	Wood	January, 1886	122
Br. Oskaloosa Division	Five wood trestle	Wood	Jan. to June, 1886	1,731
Wilton Branch	Howe truss and trestle	Wood	January, 1886	170
C. & S. W. Division	Three wood trestle	Wood	Sept., '85, to Jan., '86	366
Total				4,081

Give the average number of years the trestle and pile bridges last on your road in Iowa, about	9
Give the average number of years that wooden truss bridges last on your road in Iowa, about	9

ROAD-BED AND TRACK.

Number of track sections in Iowa	162
Average length of sections, miles	6
Average number of men in each section gang	5
Number of new ties laid in track during the year in Iowa	145,490
Average number of new ties per mile of road	299
New rails laid in track during the year in Iowa—iron. None.	
New rails laid in track during the year in Iowa—steel (1307 .1580 tons), miles,	10.50
Total track laid with new rails during the year in Iowa	10.50
What is the average number of years that iron rails last in your track on main line in Iowa	7
What is the average number of years that iron rails last in your track on branches in Iowa	8
What is the average number of years that steel rails last in your track on main line in Iowa	12½
What is the average number of years that steel rails last in your track on branches in Iowa? None.	
What is the average number of years that ties last in your track in Iowa?	6½

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?

Burlington, Cedar Rapids & Northern, at Columbus Junction.
Burlington, Cedar Rapids & Northern, at West Liberty.
Burlington & Western, at Oskaloosa.
Keokuk & Des Moines, at Knoxville Junction.
Keokuk & Des Moines, at Eldon.
Wabash, St. Louis & Pacific, at Harvey, Belknap, Centerville and Des Moines (twice).
Chicago, Burlington & Quincy, at Fairfield, Des Moines, Indianola, Council Bluffs and Ottumwa.
Chicago, Milwaukee & St. Paul, at Neola, Council Bluffs and Ottumwa.
Central Iowa, at Grinnell and Given.
Wisconsin, Iowa & Nebraska, at Des Moines (twice).
Chicago & Northwestern, at Atwood, Council Bluffs and near Victor.
Des Moines & Fort Dodge, at Des Moines and Valley Junction.
Des Moines, Osceola & Southern, at Lathrop.
St. Louis, Des Moines & Northern, at Fair Grounds at Des Moines.
Chicago, Burlington & Kansas City, at Farmington.
St. Louis, Keokuk & Northwestern, at Keokuk.

What railroads cross your road, either over or under, and at what locality?

Chicago, Burlington & Pacific, at Brighton.
Chicago, Burlington & Pacific, at Oskaloosa.
Chicago, Milwaukee & St. Paul, at Davenport and Homestead.
Chicago, Milwaukee & St. Paul, at Sigourney.
Burlington, Cedar Rapids & Northern, at Iowa City.
Central Iowa, at Oskaloosa.
Burlington & Western, at Brighton.

Number of highway crossings at grade	843
Number of highway crossings at which there are flagmen	23
Number of highway crossings over railroad	28
Number of highway crossings under railroad	49
Number of highway bridges 18 feet above track	23
Number of highway bridges less than 18 feet above track	3

FENCING IN IOWA.

How many miles of your road in Iowa are fenced		703.09
What is the average cost per rod	$	1.20
What is the total cost of same		540,595.20
How many miles of new fencing have you built during the year		3½
Give the number of miles needed on both sides of your track in each county in Iowa:		
In Polk county		5.1
In Marion county		6.1
In Mahaska county		.5
In Wapello county		1.7
In Van Buren county		1.2
Total miles		14.6

ROLLING STOCK.

	Leased.	Owned.	Total.
Number of locomotives	18	318	336
Number of passenger cars	11	131	142
Number of baggage, mail and express cars	6	47	53
Number of parlor and sleeping cars	2	* 24	26
Number of dining cars		9	9
Number of officers cars, 2; pay car 1		3	3
Number of box freight cars	218	4,387	4,605
Number of stock cars	98	1,139	1,237
Number of platform and coal cars	131	1,713	1,237
Number of other cars	84	810	894
Total number of cars	550	8,263	8,813

Maximum weight of locomotives and tenders, tons	53
Average weight of locomotives and tenders, tons	48
Number of locomotives equipped with train brake	82
Kind of brake, 76 Westinghouse Air; 1 American; 5 Eames.	
Maximum weight of passenger cars, tons	35
Average weight of passenger cars, tons	23
Number of cars equipped with train brake: Passenger, 228; freight, 55.	
Kind of brake, Automatic Air.	
Number of passenger cars equipped with Miller platform and buffer: 228; freight, 5.	
The amount of tonnage that can be carried over your road exclusive of cars, by an engine of given weight. Weight of engine, 36 tons; 240 tons.	

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	2,518,108
Miles run by freight trains during the year	5,460,848
Miles run by switching trains during the year	1,717,964
Miles run by other trains during the year	700,975
Total train mileage	10,397,895

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	6
Average weight of passenger trains (exclusive of passengers), tons	160
Average number of cars in freight trains	21
Average weight of freight trains (exclusive of freight) tons	220

PASSENGER TRAFFIC.

Number of through passengers carried	198,854
Number of local passengers carried	1,807,010½
Number of special ticket passengers carried	1,228,482
Total number of passengers carried	3,234,346½
Total passenger mileage, or passengers carried one mile	131,936,403
Average distance traveled by each passenger, miles	41
Average amount received from each passenger, cents	97
Highest rate of fare per mile for any distance, cents	3
Lowest rate of fare per mile for any distance, cents	1
Average rate of fare per mile for all passengers, cents	2.367

* This company owns a half interest in these.

FREIGHT TRAFFIC.

Number of tons of through freight carried	2,024,312
Number of tons of local freight carried	1,529,129
Total tons of freight carried	3,553,441
Total mileage of through freight (tons carried one mile)	480,525,910
Total mileage of local freight (tons carried one mile)	242,193,769
Total freight mileage, or tons carried one mile	722,719,679
Average rate per ton per mile received for through freight, cents	.89
Average rate per ton per mile received for local freight, cents	1.43
Average rate per ton per mile received for all freight, cents	1.06
Percentage of freight originating at, and carried to stations in Iowa, to total freight carried in Iowa. (This should not include fuel or any material for the use of the road.)	26.06

CAR MILEAGE.

Number of miles run by loaded freight cars east	35,540,469
Number of miles run by loaded freight cars west	41,519,750
Number of miles run by empty freight cars east	14,462,067
Number of miles run by empty freight cars west	8,653,818
Total freight car mileage	100,176,103
Percentage of empty freight cars hauled east to all freight cars hauled east.	28.92
Percentage of empty freight cars hauled west to all freight cars hauled west	17.25

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles (per hour)	22 to 25
Rate of speed of freight trains, including stops, miles (per hour)	10 to 15

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain	754,216	21.22
Flour	126,346	3.56
Provisions (beef, pork, lard, etc.)	69,231	1.95
Animals	303,391	8.54
Other agricultural products	124,879	3.51
Lumber and forest products	377,822	10.63
Coal	534,370	15.04
Plaster, lime and cement	55,605	1.56
Salt	37,844	1.07
Petroleum and oil	45,010	1.27
Iron, steel, and castings	178,577	5.03
Stone and brick	117,441	3.33
Manufactures—articles shipped from point of production	182,642	5.14
Merchandise, and other articles not enumerated above	645,066	18.15
Total tons carried	3,553,441	100

TONNAGE CROSSING THE MISSISSIPPI RIVER BRIDGE AT DAVENPORT, IOWA, FOR THE YEAR ENDING JUNE 30, 1886.

East bound number of tons	930,089
West bound number of tons	794,809
Total tons	1,724,898

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	TONS.	PER CENT.
Grain	554,348	21.26
Flour	121,047	4.64
Provisions (beef, pork, lard, etc.)	56,834	2.18
Animals	238,281	9.14
Other agricultural products	113,237	4.34
Lumber and forest products	319,941	12.27
Coal	418,379	16.05
Plaster, lime and cement	32,089	1.23
Salt	27,336	1.05
Petroleum and oil	35,714	1.37
Iron, steel and castings	113,547	4.36
Stone and brick	41,367	1.59
Manufactures—articles shipped from point of production	134,722	5.17
Merchandise and other articles not enumerated above	400,427	15.35
Total tons carried	2,607,269	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? United States Express Company do the usual express business, loading and unloading their own freight, in the cars furnished by the railway company, and paying a rate equal to double first class freight rates.

SLEEPING-CARS.

Do sleeping, parlor, or dining-cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Sleeping-cars are run by Pullman's Palace Car Company. Rates, $2 per double berth.

Dining cars are run by railroad company. Rate, 75 cents per meal.

What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. The Pullman Palace Car Company owns one-half interest in the sleeping-cars run by this company, and the net earnings are divided equally between the Pullman and this railway company.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the U. S. government for the transportation of its mails on your road in Iowa, and on what terms of service? $109,780.62; no contracts.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa?

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? None.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? The Western Union Telegraph Company, 1,384 miles.

LANDS—CONGRESSIONAL GRANT.

State the number of acres of land your company has already received from the Congressional grants	550,193.51
State the number of acres yet to inure to your company from Congressional grants. Uncertain, but small.	
State the average price a which these lands have been sold or contracted by the company	$ 8.68
State the number of acr e sold	533,373.58
State the amount received from sales	4,038,238.33
State the amount unpaid on outstanding contracts	623,366.87
State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1886	5,010,961.97
State the amount expended in sale and management of lands	263,856.73
State the amount of taxes paid on lands	599,818.73
State the amount realized from the sale of lands above the expenses incurred in the management and taxes	4,147,286.51

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1886.

KILLED AND INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1885.			
July 3	James Nolan, passenger	Avoca	Boarding train; death.
July 4	W. Mahony, citizen	Neola	Sleeping on track; death.
July 18	F. Clinton, citizen	Laddsdale	Stealing ride; loss of leg.
July 20	F. Morley, citizen	Newton	Stealing ride; loss of arm.
July 28	John Andrew, citizen	Iowa City	Stealing ride; loss of three toes and left foot.
August 18	W. Munday, citizen	Muscatine	Walking on track; death.
August 31	W. S. Hull, citizen	Des Moines	Walking on track; death.
August 31	J. Woodcock, citizen	Knoxville Junction	Thrown from car; death.
September 2	C. Dickey, employe	West Chester	Coupling; loss of finger.
September 10	T. S. Byrley, passenger	Booneville	Boarding train; death.
October 7	C. Deeds, employe	Muscatine	Coupling cars; loss of thumb.
October 9	H. Vogle, boy	Davenport	Playing on track; loss of leg.
October 17	J. A. Jenks, employe	Brooklyn	Coupling; loss of finger.
October 22	J. E. Mears, employe	West Chester	Boarding train; loss of foot.
October 24	John Miller, employe	Carson	Coupling cars; loss of finger.
October 26	Geo. Merrick, employe	Ottumwa	Coupling cars; loss of finger.
October 29	J. B. Hourman, employe	Sigourney	Coupling; loss of thumb.
November 1	J. Noll, citizen	Davenport	Walking on track; death.
November 5	R. Haley, employe	Des Moines	Coupling cars; loss of finger.
November 11	L. Denovan, citizen	Oxford	Drunk, asleep on track; death.
November 27	C. Mitchell, citizen	Newton	Getting off train; loss of left leg.
November 28	A. A. Vaesen, employe	Otley	Coupling cars; loss of finger.
November 27	J. Lowell, employe	Earlham	Coupling cars; loss of finger.
December 15	J. C. Burk, boy	Bevington	Jumping from cars; death.
December 25	Geo. Schultz, citizen	Glen Park	Walking on track; death.
December 29	Jas. Hanlin, citizen	Colfax	Boarding train; death.
December 31	J. Thelta, citizen	Davenport	Caught between cars; death.
December 31	Unknown, citizen	Weston	Fell from train; death.
1886.			
January 16	J. Brittonia, employe	Oskaloosa	Coupling cars; loss of finger.
January 22	F. Croca, employe	Laddsdale	Struck at coal chute; death.
January 26	J. A. Owen, employe	Muscatine	Collision; death.
February 24	J. H. Jarren, citizen	Des Moines	Jumping off train; death.
March 8	J. R. Craig, employe	Washington	Uncoupling; death.
March 9	A. J. Ellis, citizen	Valley Junction	Crossing track; death.
March 10	W. O. Beale, employe	Knoxville Junction	Coupling; loss of finger.

REPORT OF ACCIDENTS—CONTINUED.

KILLED AND INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1886.			
April	1 G. R. Winters, employe	Unionville	Fell from train; death.
April	13 J. J. O'Shea, employe	Atlantic	Boarding engine; death.
May	27 T. Dolan, passenger	Ottumwa	Jumping off train; loss of foot.
June	10 R. Dickerson, citizen	Colfax	Fell from train; loss of arm.
June	19 Ned Kilrger, employe	Allerton	Fell from train; death.
June	23 J. Kelley, employe	Durant	Coupling; loss of finger.
June	30 J. Valesta, citizen	Eldon	Struck by train; death.

TABULAR STATEMENT OF ACCIDENTS.

CAUSES OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employes.	Others.	Passengers.	Employes.	Others.
Derailments	....	1	....	....	....	....
Collisions	....	....	....	....	....	....
Caught in frogs, guard rails, or switches	....	1	....	....	11	....
Coupling cars	....	....	2	....	....	2
Falling from trains	2	1	3	1	1	1
Getting on and off trains	....	....	2	....	....	....
Highway crossings	....	1	1	....	....	....
Miscellaneous	....	....	....	....	....	3
Overhead obstructions	....	....	....	....	....	....
Stealing rides	....	....	....	....	....	1
While intoxicated	....	....	6	....	....	....
Trespassers on track						
Total	2	6	14	1	12	7

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year	22
Number of persons injured during the year	20
Number of casualties purely accidental during the entire year	Uncertain.
Number resulting from lack of caution, carelessness, or misconduct	Uncertain.
Number of persons killed while intoxicated	Uncertain.
Number of persons injured while intoxicated	Uncertain.
Number of trespassers on track killed	6
Number of trespassers on track injured	1
Number of tramps or others stealing rides killed or injured	3
Suicides in Iowa	Uncertain.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—R. R. Cable, Chicago, Illinois.
Vice-Presidents—David Dows, New York; A. Kimball, Chicago, Illinois.
Secretary and Treasurer—W. G. Purdy, Chicago, Illinois.
General Manager—R. R. Cable, Chicago, Illinois.
Assistant General Manager—E. St. John, Chicago, Illinois.
General Superintendent—H. F. Royce, Chicago, Illinois.
Division Superintendents—R. H. Chamberlin, Chicago, Ills.; John Givin, Des Moines; G. F. Walker, Trenton, Missouri.
Superintendent of Telegraph—A. R. Swift, Chicago, Illinois.
Auditor—F. W. Porter, Chicago, Illinois.
General Passenger Agent—E. A. Holbrook, Chicago, Illinois.
General Freight Agent—W. M. Sage, Chicago, Illinois.
General Solicitor—T. F. Withrow, Chicago, Illinois.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

David Dows, New York.
Francis H. Tows, New York.
James R. Cowing, New York.
Sidney Dillon, New York.
R. P. Flower, New York.
Benjamin Brewster, New York.
H. R. Bishop, New York.
Henry M. Flagler, New York.
Hugh Riddle, Chicago.
H. H. Porter, Chicago.
Marshall Field, Chicago.
R. R. Cable, Rock Island.
George G. Wright, Des Moines.

Date of annual meeting of stockholders, first Wednesday in June, each year.
Fiscal year of company ends March 31st.
General offices of the company are located at Chicago, Illinois.

STATE OF ILLINOIS, } ss.
COUNTY OF COOK. }

R. R. Cable, President, and W. G. Purdy, Secretary, of the Chicago, Rock Island & Pacific Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1886, to the best of their knowledge and belief.

(Signed,) R. R. CABLE.
W. G. PURDY.

[L. S. OF R. R]

Subscribed and sworn to before me, this 27th day of September, A. D. 1886.

BARCLAY W. PERKINS,
Notary Public.

[L. S.]

Received and filed in the office of the Commissioners of Railroads, this 28th day of September, A. D. 1886.

E. G. MORGAN, *Secretary.*

REPORT

OF THE

KEOKUK & DES MOINES RAILWAY COMPANY.

FOR THE YEAR ENDING JUNE 30, 1886.

CAPITAL STOCK.

Amount authorized by articles of association	$ 4,125,000.00		
Amount authorized by vote of the company	4,125,000.00		
Amount issued: number of shares, 41,250; amount paid in		$	4,125,000.00
Amount of common stock issued	2,600,400.00		
Amount of preferred stock issued and conditions of preferment	1,524,600.00		
(Entitled to 8 per cent dividend in preference and an equal proportion with the common stock of all excess.)			
Total amount paid in, as per books of the company		$	4,125,000.00
Amount of stock per mile of road	$ 25,383.00		
Amount of stock representing the road in Iowa	4,125,000.00		
Amount of stock held in Iowa	5,800.00		
Total number of stockholders	228		
Number of stockholders in Iowa	4		
Length of road, 162.20 miles.			
Funded debt as follows:			
First mortgage bonds, due Oct. 1, 1923, rate of interest 5 per cent		$	2,750,000.00
Amount of interest paid on same during the year	$ 137,500.00		
Total amount of funded debt		$	2,750,000.00
Total amount of debt liabilities		$	2,750,000.00
Amount of debt per mile of road	$ 16,923.00		
Amount of debt representing the road in Iowa	2,750,000.00		
Total amount of stock and debt			6,875,000.00
Amount of stock and debt per mile of road	42,307.00		
Amount of interest paid representing the road in Iowa	137,500.00		

Received and filed in the office of the Commissioners of Railroads, this 28th day of September, A. D. 1886.

E. G. MORGAN, *Secretary.*

REPORT

OF THE

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA

RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1886.

CAPITAL STOCK.

Amount authorized by articles of association	$ 50,000,000.00	
Amount authorized by vote of company	34,050,126.66	
Amount issued, number of shares 339,863, scrip; amount paid in		
Amount of common stock issued, including scrip		$ 21,342,606.68
Amount of preferred stock issued and conditions of preferment	7 per cent	12,643,721.66
Common stock to be issued for common stock St. P. & S. C. R. R. and St. P. & M. R'y, outstanding		60,686 67
Preferred stock to be issued for preferred stock St. P. & S. C. R. R. and St. P. & M. R'y, outstanding		3,111.65
Total amount paid in, as per books of the company.		$ 34,050,126.66*
Amount of stock per mile of road	$ 26,965.91	
Amount of stock representing the road in Iowa	2,038,957.47	
Amount of stock held in Iowa	None.	
Total number of stockholders	1,220	
Number of stockholders in Iowa	None.	

* This includes $4,230,533.33 in the company's treasury.

DEBT.

Funded debt as follows:		
First mortgage bonds C., C. P. & M. R'y, due May 1, 1918, rate of interest	6 per cent.	$ 3,000,000.00
Amount of interest paid on same during the year	$ 179,625.00	
First mortgage bonds N. Wis. R'y, due January 1, 1930, rate of interest	6 per cent.	800,000.00
Amount of interest paid on same during the year	48,000.00	
First mortgage bonds Hudson & R. F. R'y, due July 1, 1908, rate of interest	8 per cent.	125,000.00
Amount of interest paid on same during the year	10,000.00	
First mortgage bonds St. P. & S. C. R. R., due April 1, 1919, rate of interest	6 per cent.	6,080,000.00*
Amount of interest paid on same during the year	366,420.00	
First mortgage bonds St. P., S. & T. F. R'y, due January 1, 1908, rate of interest	7 per cent.	334,800.00
Amount of interest paid on same during the year	25,642.75	
Consolidated mortgage bonds C., St. P., M. & O. R'y, due January 1, 1930, rate of interest	6 per cent.	12,249,167.14†
Amount of interest paid on same during the year	705,000.00	
Depot ground bonds St. P., S. & T. F. R'y, rate of interest	10 per cent.	30,000.00‡
Amount of interest paid on same during the year	None.	
Land grant income bonds C., St. P. M., & O. R'y, rate of interest	6 per cent.	1,125.00‖
Amount of interest paid on same during the year	None.	
Total amount of funded debt		$ 22,620,092.14
Contingent liability as guarantor of bonds or debts of other roads:		
First mortgage bond of the Minneapolis Eastern Railway Company, guaranteed by this company	$ 75,000.00	
Total amount of debt liabilities		$ 22,620,092.14
Amount of debt per mile of road	$ 17,914.00	
Amount of debt representing the road in Iowa		$ 1,334,585.44
Total amount of stock and debt		56,670,218.70
Amount of stock and debt per mile of road	44,879.91	
Amount of interest paid representing the road in Iowa (approximate)		78,924.86

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES.

It is impossible to separate cost of construction from equipment in stating the aggregate cost of road. See cost of road and equiment, below.

COST OF EQUIPMENT.

Cannot be given in detail.	
Total cost of road and equipment	$ 52,665,503.30
Average cost of road and equipment per mile (1,262.71 miles)	41,708.31
Proportion of cost of road and equipment for Iowa	3,108,937.43
Average cost of road and equipment per mile in Iowa (74.54 miles)	41,708.31

This company's road is formed by the consolidation and purchase of several distinct properties, the details of cost of which cannot be given.

* Includes $ 10,000.00 in the company's treasury.
† Includes 377,167.40 in the company's treasury.
‡ All in the company's treasury.
‖ Convertible into C., St. P. & M. R'y consolidated mortgage bonds.

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR IN IOWA.

Grading, ballasting and ditching		$ 229,194.95
Bridging and masonry		53,652.03
Superstructure, including rails		141,395.67
Land, land damages, fences, cattle-guards and crossings		48,560.19
Passenger and freight stations, coal sheds, and water stations		278,076.36
Engine houses, car sheds and turn-tables		2,905.36
Machine shops, including machinery and tools		10,785.66
Engineering, agencies, salaries, and other expenses during construction		2,036.47
Purchase and construction of other roads (specifying same) and all particulars :		
North Wisconsin extension to Bayfield		4,079.50
Superior branch		2,665.63
Chippeway Falls & Northern Railway		1,704.25
Ashland Railway		121,113.72
Florence cut off		17,580.73
Extension River Falls to Ellsworth		197,848.98
Ellis Patent Flangers		133.24
Minnesota Transfer Railway		10,573.53
Double track extension		49,639.79
Total for construction		$ 1,163,727.06

EQUIPMENT.

	Number.	
Locomotives	13	$ 99,663.62
Passenger, mail, baggage, and express cars	11	43,092.03
Parlor, dining and sleeping cars	4	35,675.20
Freight and other cars	751	259,793.11
Total for equipment		437,923.96
Total expenditures charged to property accounts		$ 1,601,651.02
Property sold (or reduced in valuation on the books) and credited property accounts during the year :		
Premium on securities		$ 10,166.05
Less land grant bonds exchanged, debited in a previous year		46,687.50
One half cost siding at Omaha, Neb		157.36
Net addition to property account for the year		$ 1,544,640.11

ANALYSIS OF EARNINGS.

Earnings, passenger :		
From local passenger	$ 901,705.79	
From through passengers	421,438.97	
From all passengers		$ 1,323,144.76
From express		95,973.55
From mails		98,997.51
Other sources, passenger department		31,025.68
Total earnings, passenger department		$ 1,549,141.50
Earnings per train mile run (1,579,321 miles)	$ 0.98 3-10	
Earnings, freight :		
From local	2,554,812.12	
From through	1,835,643.79	
Other sources, freight department	44,188.98	
Total earnings, freight department		4,434,644.89
Earnings per train mile run (3,795,581 miles)	1.16 8-10	
Total transportation earnings		$ 5,983,786.39
Earnings per train mile run, from all trains earning revenue (5,374,902 miles)	1.11 3-10	
Earnings per mile of road operated (1,329.89 miles)	$ 4,507.21	
Proportion of earnings for Iowa	396,720.57	
Rents received for use of stations, etc		10,310.25
Total earnings from all sources		$ 5,994,096.64
Proportion of earnings for Iowa	397,270.42	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track	$ 525,510.56
Renewal of rails	68,765.49
Number tons laid, steel, 2,126 476.2240.	
Number tons laid, iron, 858 1260.2240.	
Renewal of ties	157,222.11
Number laid, 464,803.	
Repairs of bridges, including culverts and cattle-guards	72,242.28
Repairs of fences, road-crossings and signs	36,885.96
Repairs of buildings, stations and water-tanks	77,127.46
Total	$ 937,753.86

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	$ 214,481.73
Repairs of passenger cars	91,777.95
Repairs of freight cars	220,549.79
Total	$ 526,809.47

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives		$ 476,640.85
Water supply		29,568.55
Oil and waste		37,355.99
Locomotive service		392,603.30
Passenger train service		83,725.10
Passenger train supplies		16,667.51
Mileage of passenger cars (debit balance)		29,153.90
Freight train service		179,030.29
Freight train supplies		4,924.71
Mileage of freight cars (credit balance)	$ 47,736.70	
Telegraph expenses (maintenance and operating)		90,031.73
Damage and loss of freight and baggage		13,540.98
Damages to property and cattle		8,168.60
Personal injuries		25,144.19
Agents and station service		347,812.69
Station supplies		18,624.41
Total		$ 1,705,246.10
Expense Missouri River Transfer	$ 30,086.43	

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks		$ 141,825.77
Legal expenses		22,247.50
Insurance		9,854.98
Stationery and printing		33,639.71
Outside agencies and advertising		65,002.38
Contingencies		25,041.80
Taxes in Iowa	$ 11,657.57	
Taxes in other States	209,751.32	
Total taxes		221,408.89
Total		$ 519,021.03

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings		$ 937,753.86
Maintenance of motive power and cars		526,809.47
Conducting transportation		1,705,246.10
Missouri River Transfer		30,086.43
General expenses, including taxes		519,021.03
Total operating expenses and taxes		$ 3,718,916.89
Operating expenses and taxes per mile of road operated (1,329.89 miles)	$ 2,796.33	
Operating expenses and taxes per train mile run, for trains earning revenue (5,374,902 miles)	.0692	
Proportion of operating expenses and taxes for Iowa (approximated)	201,177.22	
Percentage of expenses to earnings	62.04	

GENERAL EXHIBIT.

Total earnings		$ 5,994,096.64
Total expenses, including taxes		3,718,916.89
Net earnings		2,275,179.75
Rentals, specifying amount paid to each company:		
St. Paul, Minneapolis & Manitoba Railway Company	$ 22,715.93	
Minneapolis & St. Louis Railway Company	12,288.18	
Illinois Central Railroad Company	12,000.00	
St. Paul Union Depot Company	3,238.33	
M. U. Railway Company	32,000.00—	82,242.44
Loss in operating proprietary road		12,057.83
Interest accruing during the year		1,337,709.55
Interest paid during the year		1,334,687.75
Interest paid during the year on account of the road in Iowa (approximate)		78,924.86
Interest on funded debt		1,337,709.55
Interest paid on funded debt		1,334,687.75
Dividends declared, 6 per cent		675,408.00
Interest falling due during the year and not paid		33,014.50
Balance for the year		1,072,417.33
Balance at the commencement of the year		2,028,270.41
Balance at the close of the year, June 30, 1886		$ 3,100,687.74

INCOME ACCOUNT.

Income from earnings		$ 5,994,096.64
Income from stock owned of connecting or other roads		43,485.86
Income from land sold or leased during the year		840,166.75
Income from other sources		21,002.79
Total income from all sources for the year		$ 6,898,752.04
Proportion of income for Iowa	$ 397,270.42	

GENERAL RECAPITULATION.

Total income		$ 6,898,752.04
Total operating expenses and taxes		3,718,916.89
Net income above operating expenses and taxes		3,179,835.15
Net income above operating expenses, taxes, interest and rental		*$ 1,747,825.33
Gross income per train mile run (5,374,902 miles)	$ 1.284	
Net income per train mile run (5,374,902 miles)	0.502	
Percentage of net income to stock and debt	5.61	
Percentage of net income to cost of road and equipment	6.04	

SURPLUS.

Surplus at the commencement of the year		$ 2,028,270.41
Surplus at the close of the year		3,100,687.74
The amount invested in railroad stocks		70,000.00
Give the name of each road, and the number of shares owned in each of them and the par value of shares:		
St. Paul Union Depot Company, capital stock, 700 shares; par value, $100 per share	$70,000.00	
The amount of its own stock or bonds owned by the company		4,647,700.47
Amount in material and balances from other roads		804,913.48

*And loss in operating proprietary road.

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1886.

DEBIT.

Cost of road and equipment	$ 52,665,503 30
Land grant accounts	3,107,781.09
Stock and bonds owned	4,970,386.02
Proprietary railroads	377,987.31
Material and supplies	580,475.14
Excess of cash and cash assets over current liabilities	1,151,040.42
Total	$ 62,853,173.28

CREDIT.

Common stock	$ 21,403,293.35
Preferred stock	12,646,833.31
Funded debt	22,620,092.14
Land grant accounts	3,082,266.74
Profit and loss	3,100 687.74
Total	$ 62,853,173.28

DESCRIPTION OF ROAD.

Length of main line of road owned from :		
Elroy to East St. Paul		195.28
North Wisconsin Junction to Bayfield		178.24
St. Paul to Le Mars		243.97
Sioux City to Omaha		127.75
Length of main line of road owned in Iowa	57.10	
Length of main line of road owned in Minnesota	205.45	
Length of main line of road owned in Wisconsin	355.88	
Length of main line of road owned in Nebraska	126.81	
Length of double track on main line		14.72
Branches owned by this company :		
West Eau Claire to Shaw Mills		2.74
Ashland Railway		5.69
Stillwater to St. Croix Bridge		4.55
Stillwater Junction to Stillwater		3.30
River Falls to Ellworth		24.82
Lake Crystal to Elmore		44.00
Heron Lake to Pipestone		55.10
Sioux Falls Junction to Salem		98.00
Luverne to Doon		28.00
Coburn Junction to Ponca		15.82
Emerson to Norfolk		46.50
Merrillam to Neilsville		14.00
Eau Claire to Chicago Junction		80.62
Superior Junction to Superior City		60.57
Wakefield to Hartington		33.76
Total length of branches owned by this company		517.47
Total length of branches in Iowa	17.44	
Total length of branches in Dakota	55.47	
Total length of branches in Minnesota	160.04	
Total length of branches in Wisconsin	188.44	
Total length of branches in Nebraska	96.08	

Total length of road belonging to this company	1,262.71
Total length of road belonging to this company in Iowa	74.54
Aggregate length of sidings and other tracks not above enumerated	205.46
Same in Iowa	19.04
Aggregate length of track, computed as single track, exclusive of sidings	1,277.43
Same in Iowa	74.54
Total length of steel rails in tracks in Iowa, exclusive of sidings	56.16
Total length of iron rails in tracks in Iowa	18.38
Weights per yard, steel, 50 pounds.	
Weights per yard, iron, 50 pounds.	
Gauge of track, 4 feet, 8½ inches.	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each :	
St. Paul to Minneapolis	11.40
Minneapolis to Merriam Junction	27.00
Le Mars to Sioux City	25.20
Superior City to Connors Point and Transfer Grounds	8.28
Ashland to Ashland Junction	
Total length of above roads	71.88
Total length of above roads in Iowa	25.20
Total length of above roads in Minnesota	38.40
Total length of above roads in Wisconsin	8.28
If any part of the road was first opened for operation during the past year, state the date : November 9, 1885, 13 miles.	
Total miles of road operated by this company	1,334.59
Total miles of road operated by this company in Iowa	99.74

STATIONS.

Number of stations on all roads owned by this company	219
Same in Iowa	11
Number of stations on all roads operated by this company	226
Same in Iowa	14
Number of telegraph offices in stations in Iowa	12

EMPLOYES.

Number of persons regularly employed on all roads operated by this company (approximated)	4,523
Same in Iowa	339
Amount paid employes, including officials, on all roads operated by this company (approximated)	$ 2,459,161.03
Same in Iowa	183,565.11

BRIDGES IN IOWA.

	No.	Aggregate Length.
Wooden trestle and pile	136	8,250

BOX CULVERTS IN IOWA.

Stone	17	51

CATTLE-GUARDS.

Number of in Iowa	70

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.)	15,080
Give the average number of years the trestle and pile bridges last on your road in Iowa	9
Give the average number of years that wooden truss bridges last on your road in Iowa	9

ROAD-BED AND TRACK.

Number of track sections in Iowa	14
Average length of sections	6
Average number of men in each section gang	4
Number of new ties laid in track during the year in Iowa	21,781
Average number of new ties per mile of road	330
What is the average number number of years that iron rails last in your track on main line in Iowa	5
What is the average number of years that iron rails last in your track on branches in Iowa	5
What is the average number of years that steel rails last in your track on main line in Iowa	10
What is the average number of years that steel rails last in your track on branches in Iowa	10
What is the average number of years that ties last in your track in Iowa	4

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?
Chicago & Northwestern Railroad, at Alton.
Chicago, Milwaukee & St. Paul Railroad, at Sheldon.
Burlington, Cedar Rapids & Northern Railroad, at Sibley.

Number of highway crossings at grade	66
Number of highway crossings at which there are flagmen	3

FENCING IN IOWA.

How many miles of your road in Iowa are fenced	1,222
What is the average cost per rod, approximated, cents	70
What is the total cost of same	$ 27,372.80
Give the number of miles needed on both sides of your track in each county in Iowa:	
In Osceola, O'Brien, Sioux, Plymouth and Lyon counties	15

ROLLING STOCK.

	Leased.	Owned.	Total.
Number of locomotives		194	194
Number of passenger cars		85	85
Number of baggage, mail and express cars		47	47
Number of parlor and sleeping cars		4	4
Number of dining cars		2	2
Number of pay and officers cars		2	2
Number of box freight cars and caboose cars	470	3,483	3,953
Number of stock cars		410	410
Number of platform and coal cars		1,678	1,678
Number of other cars		15	15
Total number of cars	470	5,726	6,196

Maximum weight of locomotives and tenders, tons	77½
Average weight of locomotive and tenders, tons	54½
Number of locomotives equipped with train brake	114
Kind of brake. Westinghouse automatic.	
Maximum weight of passenger cars, tons	28.9
Average weight of passenger cars, tons	25.7
Number of cars equipped with train brake—all passengers equipment	140
Kind of brake. Westinghouse automatic.	
Number of passenger cars equipped with Miller platform and buffer	140
The amount of tonnage that can be carried over your road exclusive of cars, by an engine of given weight. Weight of engine, tons	Not known.

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	1,579,321
Miles run by freight trains during the year	2,692,956
Miles run by switching trains during the year	1,102,625
Miles run by other trains during the year	585,680
Total train mileage	5,960,582

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	4.9
Average weight of passenger trains, exclusive of passengers, tons	125.93
Average number of cars in freight trains	17.8
Average weight of freight trains, exclusive of freight	195.8

PASSENGER TRAFFIC.

Number through passengers carried	139,279
Number of local passengers carried	930,321
Total number of passengers carried	1,069,600
Total passenger mileage, or passengers carried one mile	49,005,361
Average distance traveled by each passenger, miles	48
Average amount received from each passenger	$ 1.23
Highest rate of fare per mile for any distance, cents	4
Lowest rate of fare per mile for any distance, cents	1
Average rate of fare per mile for all passengers, cents	2.7

FREIGHT TRAFFIC.

Number of tons of through freight carried	1,044,959
Number of tons of local freight carried	1,108,264
Total tons of freight carried	2,153,223
Total mileage of through freight (tons carried one mile)	172,852,456
Total mileage of local freight (tons carried one mile)	175,359,583
Total freight mileage, or tons carried one mile	348,212,039
Average rate per ton per mile received for through freight, cents	1.06
Average rate per ton per mile received for local freight, cents	1.46
Average rate per ton per mile received for all freight, cents	1.26
Average cost per ton per mile to move freight, cents	.80
Percentage of freight originating at, and carried to stations in Iowa, to total freight carried in Iowa. (This should not include fuel or any material for the use of the read)	2.09

CAR MILEAGE.

Number of miles run by loaded freight cars east and north	15,708,123
Number of miles run by loaded freight cars west and south	21,178,910
Number of miles run by empty freight cars east and north	8,521,259
Number of miles run by empty freight cars west and south	2,533,590
Total freight car mileage	47,941,932
Percentage of empty freight cars hauled east and north to all freight cars hauled east and north	35
Percentage of empty freight cars hauled west and south to all freight cars cars hauled west and south	11

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops	22½
Rate of speed of freight trains, including stops	10½

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain	329,228	15.29
Flour and mill stuff	325,352	15.11
Provisions (beef, pork, lard, etc.)	23,255	1.08
Animals	69,549	3.23
Other agricultural products	93,881	4.36
Lumber and forest products	618,621	28.73
Coal	217,476	10.10
Plaster, lime, and cement	29,714	1.38
Salt	7,321	.34
Iron, steel, castings, lead and mineral products	17,656	.82
Stone and brick	111,537	5.18
Manufactures—articles shipped from point of production	36,605	1.70
Merchandise and other articles not enumerated above	273,028	12.68
Total tons carried	2,153,223	100

TONNAGE CROSSING THE MISSISSIPPI RIVER TRANSFER AT SIOUX CITY, IOWA, FOR THE YEAR ENDING JUNE 30, 1886.

East bound number of ton	45,299
West bound number of tons	150,179
Total tons	195,478

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

(Approximated.)

	TONS.	PER CENT.
Grain	86,131	24.08
Flour and mill stuff	54,046	15.11
Provisions (beef, pork, lard, etc.)	3,863	1.08
Animals	11,553	3.23
Other agricultural products	15,595	4.36
Lumber and forest products	71,323	19.94
Coal	36,126	10.10
Plaster, lime and cement	4,936	1.38
Salt	1,216	.34
Iron, steel, castings, lead and mineral products	2,933	.82
Stone and brick	18,528	5.18
Manufactures—articles shipped from point of production	6,081	1.70
Merchandise, and other articles not enumerated above	45,355	12.68
Total tons carried	357,686	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; and what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? American Express Company. They make their own rates and pay this company a per diem rate, based on tonnage transported; they do a regular express business and we take their freights at the depot; it is handled entirely by their own employes.

SLEEPING-CARS.

Do sleeping, parlor or dining-cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? The Pullman Palace Car Company runs sleeping-cars on this company's main line in Iowa. They charge about $1.50 from St. Paul to Sioux City.

What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. This company paid the Pullman Palace Car Company 3 cents per mile for each mile run by their cars on this road. Total amount paid during the year, $33,729.63. The Pullman Palace Car Company receives all the revenue.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? $11,286.00, on main line; $4,275, on branches. Terms prescribed by the United States Post-office Department.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? $325.00.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? 55.47 miles. This company owns one-half.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? The Western Union Telegraph Company owns one-half of all telegraph lines, and this company right of way.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1886.

KILLED.

DATE.	NAME.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1885.			
September 22	Peter Wiltger, laborer	Near LeMars	Walking on track; killed.
October 15	Maurice Lamb, farmer	Near LeMars	Lying on track; killed.
1886.			
May 30	Unknown	Near LeMars	Lying on track; killed.

INJURED.

1885.			
August 7	August Alolr, carpenter	Sioux City	Falling off roof of round-house; left arm broken.
October 2	G. W. Ellsworth, machinist	Sioux City	Ran on a saw; three fingers cut.
October 28	F. McElhose, brakeman	Sioux City	Fell off a car; right hand bruised.
November 14	Henry Lamar, farmer	Near La Mars	Driving across track; struck by train; shoulder bruised.
December 3	M. J. Yate, baggageman	Sioux City	Coupling cars; finger jammed.
December 3	E. R. Larkin, brakeman	Sioux City	Coupling cars; left hand jammed.
1886.			
February 8	T. B. Wilson, brakeman	Seney	Falling from car; spine injured.
March 6	Thomas Fitzgerald	Sioux City	Walking on track; right arm lacerated.
May 7	J. L. Bacon, carpenter	Sioux City	Ripping board; lost two fingers.

TABULAR STATEMENT OF ACCIDENTS.

CAUSES OF ACCIDENTS.	KILLED.			INJURED.		
	Passengers.	Employes.	Others.	Passengers.	Employes.	Others.
Derailments	....	....	....	....	....	....
Collisions	....	....	....	....	....	....
Caught in frogs, guard rails or switches	....	....	....	....	....	....
Coupling cars	....	....	....	....	....	....
Falling from trains	....	....	....	....	....	....
Getting on and off trains	....	....	....	....	22	....
Highway crossings	....	....	....	....	....	....
Miscellaneous	....	....	....	....	....	....
Overhead obstructions	....	....	....	....	5	....
Stealing rides	....	....	....	....	....	....
Trespassers on track	....	1	2	....	....	2
Total	....	1	2	....	7	2

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year	3
Number of persons injured during the year	9
Number of casualties purely accidental during the entire year	All.
Number resulting from lack of caution, carelessness or misconduct	All.
Number of trespassers on track killed	3
Number of trespassers on track injured	2
Number of tramps or others stealing rides killed or injured	

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Marvin Hughitt, Chicago, Ill.
Vice-President—M. L. Sykes, New York City.
Secretary—E. E. Woodman, Hudson, Wis.
Treasurer—M. L. Sykes, New York City.
General Manager—E. W. Winter, St. Paul, Minn.
General Superintendent—J. M. Whitman, St. Paul, Minn.
Division Superintendents—Jas. McCabe, St. Paul, Minn.; Hugh Spencer, Mankota, Minn.; H. S. Jaynes, Omaha, Neb.
Chief Engineer—Charles W. Johnson, St. Paul, Minn.
Superintendent of Telegraph—H. C. Hope, St. Paul, Minn.
Auditor—L. A. Robinson, St. Paul, Minn.
General Passenger Agent—T. W. Teasdale, St. Paul, Minn.
General Freight Agent—J. T. Clark, St. Paul, Minn.
General Solicitor—J. D. Howe, St. Paul Minn.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

Albert Keep, Chicago, Ill.
Cornelius Vanderbilt, New York City.
William K. Vanderbilt, New York City.
H. McK. Twombly, New York City.
Marvin Hughitt, Chicago, Ill.
W. D. Washburn, Minneapolis, Minn.
E. W. Winter, St. Paul, Minn.
W. L. Scott, Erie, Pa.
M. L. Sykes, New York City.
C. M. Depew, New York City.
John M. Whitman, St. Paul, Minn.
John D. Howe, St. Paul, Minn.
J. H. Howe, Kenosha, Wis.

Date of annual meeting of stockholders, first Saturday after first Tuesday in June.
Fiscal year of company ends December 31st.
General offices of the company are located at St. Paul, Minn; Hudson, Wis.; and New York City.

STATE OF MINNESOTA, COUNTY OF RAMSEY. } ss.

E. W. Winter and L. A. Robinson, General Manager and Auditor, respectively, of the Chicago, St. Paul, Minneapolis & Omaha Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtetih day of June, A. D. 1886, to the best of their knowledge and belief.

(Signed,) E. W. WINTER.
L. A. ROBINSON.

Subscribed and sworn to before me, this 31st day of August, A. D. 1886.

[L. S.] H. W. PEARCE,
Notary Public, Ramsey county, Minn.

Received and filed in the office of the Commissioners of Railroads, this 3d day of September, A. D. 1886.

E. G. MORGAN, *Secretary.*

REPORT

OF THE

CLARINDA & ST. LOUIS RAILROAD COMPANY,

FOR THE PERIOD FROM APRIL 15 TO JUNE 30, 1886.

CAPITAL STOCK.

This road was originally built from Roseberry, Missouri, to Clarinda, Iowa; ten miles in Missouri, ten and a-half miles in Iowa; by St. Louis, Kansas City & Northern Railway, in 1879. Consolidated with Wabash, as Wabash, St. Louis & Pacific Railway, 1880. This line, Roseberry to Clarinda, passed into possession and charge of Thos. McKissock, Receiver, by order United States Court, April 15, 1886.

DEBT.

Funded debt as follows:		
264 bonds; rate of interest, six per cent		$ 264,000.00
Amount of interest paid. None.		
Total amount of funded debt		$ 264,000.00
Amount of debt per mile of road	$ 12,279.07	
Amount of debt representing the road in Iowa		$ 141,209.30

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES.

(Have no information.)

COST OF EQUIPMENT.

(This road owns no equipment; hires and pays daily rental to Wabash.)

ANALYSIS OF EARNINGS.

Earnings, passenger :		
From local passengers	$ 387.67	
From through passengers	260.01	
From all passengers		$ 647.68
From express and baggage		69.33
From mails. None.		
Total earnings, passenger department		$ 717.01
* Earnings per train mile run (6,063 miles)	$ .1182	
Earnings, freight :		
From local	$ 28.48	
From through	1,196.88	
Total earnings, freight department		1,225.36
* Earnings per train mile run(5,977 miles)	$ .2050	
Total transportation earnings		$ 1,942.37
Transportation earnings per train mile run, from all trains earning revenue (6,063 miles)	$ .3203	
Earnings per mile of road operated (21 miles)	$ 92.494	
Proportion of earnings for Iowa		1,647.30
Total earnings from all sources		$ 1,942.37
Proportion of earnings for Iowa	$ 1,647.30	

EXPENSES OF OPERATING THE ROAD FOR THE PERIOD.

CLASS 1--MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track		$ 484.22
Repairs of bridges, including culverts and cattle-guards		245.15
Repairs of fences, road-crossings and signs		16.05
Total		$ 745.42

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives		$ 30.12
Total		$ 30.12

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives		750.00
Water supply		25.00
Locomotive service		685.60
Passenger train service		83.19
Mileage of passenger cars (debit balance)		114.00
Freight train service		281.91
Mileage of freight cars (debit balance)		15.10
Agents, station service		385.90
Station supplies		9.00
Total		$ 1,949.70

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks		$ 110.01
Stationery and printing		31.25
Contingencies		2.10
Total		$ 143.36

* Mixed train except one day.

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings		$ 745.42
Maintenance of motive power and cars		30.12
Conducting transportation		1,949.70
General expenses, including taxes		143.36
Total operating expenses and taxes		$ 2,868.60
Operating expenses and taxes per mile of road operated (21 miles)	$ 136.57	
Operating expenses and taxes per train mile run, for trains earning revenue (6,063 miles)	0.4731	
Proportion of operating expenses and taxes for Iowa		$ 2,510.03
*Expenses of running and management of mixed trains, per train mile		0.25 3-10
Expenses of running and management of all trains earning revenue		1,593.15

GENERAL EXHIBIT.

Total earnings		$ 1,942.37
Total expenses, including taxes		2,868.60
Net earnings (deficit)		926.23

INCOME ACCOUNT.

Income from earnings		$ 1,942.37
Total income from all sources for the period		$ 1,942.37
Proportion of income for Iowa	$ 1,647.30	

GENERAL RECAPITULATION.

Total income		$ 1,942.37
Total operating expenses and taxes		2,868.60
Net above operating expenses and taxes (deficit)		926.23
Net above operating expenses, taxes, interest and rental (deficit)		$ 926.23
Gross income per train mile run (6,063 miles)	$ .3203	
Net deficit per train mile run (6,063 miles)	.1528	

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1886.

DEBIT.

To amount due connecting lines		$ 1,891.03
To employes pay rolls		836.79
Total		$ 2,727.82

CREDIT.

By amount due from agents		$ 128.03
By cash in bank		1,673.46
By balance		926.33
Total		$ 2,727.82

*Only a mixed train in period.

DESCRIPTION OF ROAD.

Length main line of road from Roseberry, Missouri, to Clarinda, Iowa	21.50
Length main line of road in Iowa	11.50
Length main line of road in Missouri	10.00
Total length of road belonging to this company	21.5
Total length of road belonging to this company in Iowa	11.5
Aggregate length of sidings and other tracks not above enumerated	1.7
Same in Iowa	1.6
Aggregate length of track, computed as single track, exclusive of sidings	21.5
Same in Iowa	11.5
Total length of iron rails in tracks in Iowa	11.5
Weight per yard, iron, 50 pounds.	
Gauge of track, 4 feet, 8½ inches.	
Total miles of road operated by this company	21.50
Total miles of road operated by this company in Iowa	11.50

STATIONS.

Number of stations on all roads owned by this company	6
Same in Iowa	4
Number of stations on all roads operated by this company	6
Same in Iowa	4
Number of telegraph offices in stations in Iowa	0

EMPLOYES.

Number of persons regularly employed on all roads operated by this company	14
Same in Iowa	10
Amount paid employes, including officials, on all roads operated by this company	$ 1,886.46
Same in Iowa	898.32

BRIDGES IN IOWA.

	No.	Aggregate Length.
Wooden truss bridges over 100 feet in length	2	236
Wooden trestle and pile	17	1,977

BOX CULVERTS IN IOWA.

Timber	9

CATTLE-GUARDS.

Number of in Iowa	15

ROAD-BED AND TRACK.

Number of track sections in Iowa	1
Average length of sections, miles	11.50
Average number of men in each section gang	2
What is the average number of years that ties last in your track in Iowa	8

CROSSINGS IN IOWA.

Number of highway crossings at grade	10

FENCING IN IOWA.

How many miles of your road in Iowa are fenced	10.20
Give the number of miles needed on both sides of your track in each county in Iowa:	
Page	1.30

ROLLING STOCK.

This road own no stock. Uses daily cars and locomotives rented from the Wabash.

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by mixed trains during the period	5,977
Miles run by other trains during the year, excursion	86
Total train mileage	6,063

CARS AND WEIGHT OF TRAINS.

Average number of cars in mixed trains	5

PASSENGER TRAFFIC.

Number of through passengers carried	603
Number of local passengers passengers carried	269
Number of special ticket passengers carried, excursion	595
Total number passengers carried	1,467
Total passenger mileage, or passengers carried one mile	23,196
Average distance traveled by each passenger, miles	15
Average amount received from each passenger, cents	43
Highest rate of fare per mile for any distance, cents	3
Lowest rate of fare per mile for any distance, cents	1
Average rate of fare per mile for all passengers, cents	2.73

FREIGHT TRAFFIC.

Number of tons of through freight carried	1,120
Number of tons of local freight carried	44
Total tons of freight carried	1,164
Total mileage of through freight (tons carried one mile)	24,080
Total mileage of local freight (tons carried one mile)	484
Total freight mileage, or tons carried one mile	24,564
Average rate per ton per mile received for throught freight, cents	.175
Average rate per ton per mile received for local freight, cents	.251
Average rate per ton per mile received for all freight, cents	.108
Average cost per ton per mile to move freight	.008
Percentage of freight originating at, and carried to stations in Iowa, to total freight carried in Iowa. (This should not include fuel or material for use of the road)	3.78

CAR MILEAGE.

Number of miles run by loaded freight cars east and south	1,067
Number of miles run by loaded freight cars west and north	1,055
Number of miles run by empty freight cars east and south	534
Number of miles run by empty freight cars west and north	953
Total freight car mileage	3,609
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	33.33
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north	57.6

SPEED OF TRAINS IN IOWA.

Rate of speed of mixed trains, including stops, miles	14
Rate of speed of freight trains, including stops, miles	14

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain	281	25.09
Flour	36	3.84
Animals	328	29.28
Lumber and forest products	242	21.61
Coal	42	3.75
Salt	43	3.84
Iron, steel and castings	21	1.88
Stone and brick	19	1.70
Merchandise and other articles not enumerated above	108	9.65
Total tons carried	1,120	100.

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	TONS.	PER CENT.
Grain	260	28.54
Flour	36	3.95
Animals	260	28.54
Lumber and forest products	140	15.37
Coal	42	4.61
Salt	43	4.72
Iron, steel and castings	21	2.31
Stone and brick	19	2.09
Merchandise, and other articles not enumerated above	90	9.87
Total tons carried	911	100.

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? Pacific Express Company. Pays one and one half first class freight rates on all business handled by them. They do all kinds of business usually done in car on passenger train. They deliver the freight to railroad company at depots.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

Superintendent—A. E. Buchanan, Stanberry, Mo.
Auditor—W. L. Bedison, Council Bluffs, Iowa.
General Solicitor—Theo. Sheldon, Chicago, Ills.
Receiver—Thos. McKissock, Council Bluffs, Iowa.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

None—Road in hands of receiver.

STATE OF IOWA, } ss.
COUNTY OF POTTAWATTAMIE. }

Thos. McKissock, Receiver, and William L. Bedison, Auditor, of the Clarinda & St. Louis Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1886, to the best of their knowledge and belief.

(Signed,) THOS. McKISSOCK,
Receiver.
W. L. BEDISON,
Auditor.

Subscribed and sworn to before me, this 13th day of September, A. D. 1886.

T. A. KIRKLAND,
[L. S.] *Notary Public.*

Received and filed in the office of the Commissioners of Railroads, this 14th day of September, A. D. 1886.

E. G. MORGAN, *Secretary.*

REPORT

OF THE RECEIVER OF THE

COUNCIL BLUFFS & ST. LOUIS RAILWAY COMPANY.

FROM MARCH 7, 1886, TO JUNE 30, 1886.

CAPITAL STOCK.

None.

NOTE.—Road was originally built Pattonsburg, Missouri, to Council Bluffs, Iowa, 78 miles in Missouri, 67 in Iowa, by St. Louis, Kansas City & Northern Railway in 1879. Consolidated with Wabash as Wabash, St. Louis & Pacific, 1886. This line, Pattonsburg to Council Bluffs, passed into possession and charge of Thos. McKissock, Receiver, by order of United States Court, March 7, 1886.

DEBT.

Funded debt as follows:		
2,350 bonds due 1899; rate of interest 7 per cent		$ 2,350,000.00
Amount of interest paid on same during the year...None.		
Total amount of debt liabilities		2,350,000.00
Amount of debt per mile of road owned	$ 16,319.00	
Amount of debt representing the road owned in Iowa. Not distinct from whole line.		
Amount of interest paid representing the road owned in Iowa.	None.	

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES.

Have no information or belief, and therefore not able to answer.

COST OF EQUIPMENT.

NOTE.—Holders of mortgage under which road is in hands of receiver claim a large interest in equipment of St. Louis, Kansas City & Northern Railway now a part of consolidated Wabash, St. Louis & Pacific, and pending adjustment of the question Receiver has by order of court use of stock of Wabash road.

ANALYSIS OF EARNINGS.

Earnings, passenger:		
From local passengers	$ 20,733.31	
From through passengers	7,446.33	
From all passengers		$ 28,179.64
From express and baggage		4,291.82
From mails		6,139.30
From other sources, passenger department		147.34
Total earnings, passenger department		$ 38,758.10
Earnings per train mile run (33,640 miles)	$ 1.152	
Earnings, freight:		
From local	$ 10,018.71	
From through	73,527.98	
Total earnings, freight department		83,546.69
Earnings per train miles run (63,083 miles)	$ 1.324	
Total transportation earnings		$ 122,304.79
Earnings per train mile run, from all trains earning revenue (96,723 miles)	$ 1.264	
Earnings per mile of road operated (145 miles)	843.48	
Proportion of earnings for Iowa		29,061.51
Total earnings from all sources		$ 122,304.79
Proportion of earnings for Iowa	$ 29,061.51	

EXPENSES OF OPERATING THE ROAD FOR THE PERIOD.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES.)

Repairs of road-bed and track	$ 14,432.34
Renewal of ties (number laid, 1,525)	1,067.50
Repairs of bridges, including culverts and cattle-guards	7,697.88
Repairs of fences, road-crossings and signs	353.69
Repairs of buildings, stations and water-tanks	70.50
Total	$ 23,621.91

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	$ 10,574.77
Repairs of passenger cars	543.66
Repairs of freight cars	5,630.34
Total	$ 16,748.77

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives	$ 11,689.68
Water supply	2,007.00
Oil and waste	894.45
Locomotive service	9,400.17
Passenger train service	1,424.66
Passenger train supplies	198.50
Mileage of passenger cars (debit balance)	1,026.32
Freight train service	7,492.03
Freight train supplies	298.05
Telegraph expenses (maintenance and operating)	2,496.16
Damage and loss of freight and baggage	256.05
Damages to property and cattle	253.00
Agents and station service	12,144.95
Station supplies	540.60
Total	$ 50,121.62

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks		$ 3,291.47
Legal expenses		1,225.00
Insurance		280.00
Stationery and printing		763.51
Contingencies		175.50
Total		$ 5,735.48

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings		$ 23,621.91
Maintenance of motive power and cars		16,748.77
Conducting transportation		50,121.62
General expenses, including taxes		5,735.48
Total operating expenses and taxes		$ 96,227.78
Operating expenses and taxes per mile of road, operated, (145 miles)	$ 663.639	
Operating expenses and taxes per train mile run, for trains earning revenue, (96,723 miles)	.99488	
Proportion of operating expenses and taxes for Iowa		$ 44,774.79
*Expenses of running and management of passenger trains		27,100.00
Expenses of running and management of passenger trains, per train mile,		.79
*Expenses of running and management of freight trains		56,200.00
Expenses of running and management of freight trains, per train mile		.87
Expenses of running and management of all trains earning revenue		83,300.00
Percentage of expense to earnings	.7868	

GENERAL EXHIBIT.

Total earnings		$ 122,304.79
Total expenses, including taxes		96,227.78
Net earnings		26,077.01

INCOME ACCOUNT.

Income from earnings		$ 122,304.79
Total income from all sources for the period		$ 122,304.79
Proportion of income for Iowa	$ 29,061.51	

GENERAL RECAPITULATION.

Total income		$ 122,304.79
Total operating expenses and taxes		96,227.78
Net income above operating expenses and taxes		26,077.01
Net income above operating expenses, taxes, interest and rental		$ 26,077.01
Gross income per train mile run (96,723 miles)	$ 1.264	
Net income per train mile run (96,723 miles)	.2696	

SURPLUS.

Surplus at the commencement of receivership	None.	
Surplus at the close of the period		$ 26,077.01

*Period is so short it is difficult to make even an approximate estimate of these and some other items.

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1886.

DEBIT.

To amounts due connecting lines	$ 15,955.73
To sundry bills for materials and supplies	1,283 78
To employes amount June pay rolls	14,795.41
To balance	26,077.01
Total	$ 58,111.93

CREDIT.

By amount due from other roads	$ 4,723.60
By amount due from agents	4,127.31
By material and supplies on hand	5,814.03
By office furniture and fixtures	121.45
By cash in bank	43,325.54
Total	$ 58,111.39

DESCRIPTION OF ROAD.

Length main line of road from Pattonsburg to Council Bluffs, miles	145
Length main line of road in Iowa	67
Length main line of road in Missouri	78
Total length of road belonging to this company	145
Total length of road belonging to this company in Iowa	67
Aggregate length of sidings and other tracks not above enumerated	22 7-10
Same in Iowa	13 7-10
Aggregate length of track owned, computed as single track, exclusive of sidings	145
Same in Iowa	67
Total length of steel rails in tracks in Iowa, exclusive of sidings	67
Total length of iron rails in tracks in Iowa	
Weights per yard, steel, 56 and 60 pounds.	
Gauge of track, 4 feet 8½ inches.	
Total miles of road operated by this company	145
Total miles road operated by this company in Iowa	67

STATIONS.

Number of stations on all roads owned by this company	30
Same in Iowa	15
Number of stations on all roads operated by this company	30
Same in Iowa	15
Number of telegraph offices in stations in Iowa	14

EMPLOYES.

Number of persons regularly employed on all roads operated by this company	412
Same in Iowa	189
Amount paid employes, including officials, on all roads operated by this company	$ 60,528.55
Same in Iowa	32,977.62

BRIDGES IN IOWA.

	No.	Aggregate Length.
Wooden truss bridges over 100 feet in length	5	623
Wooden trestle and pile	152	12,670

BOX CULVERTS IN IOWA.

Timber	39

CATTLE GUARDS.

Number of in Iowa	108

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Timber culverts replaced with timber	5
Give the average number of years the trestle and pile bridges last on your road in Iowa	8
Give the average number of years that wooden truss bridges last on your road in Iowa	8

ROAD-BED AND TRACK.

Number of track sections in Iowa	12
Average length of sections (miles)	5.56
Average number of men in each section gang	4
Number of new ties laid in track during period in Iowa	1,525
Average number of new ties per mile of road	23
What is the average number of years that ties last in your track in Iowa	8

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?

Chicago, Burlington & Quincy, at Shenandoah.
Chicago, Burlington & Quincy, at Lawrence.
Chicago, Burlington & Quincy, at Malvern.
Chicago, Burlington & Quincy, at Council Bluffs depot grounds.
Chicago, Rock Island & Pacific, at Council Bluffs depot grounds.
Chicago, Milwaukee & St. Paul, at Council Bluffs depot grounds.

What railroads cross your road, either over or under, and at what locality?

Chicago, Burlington & Quincy, at Coin, over.

Number of highway crossings at grade	71

FENCING IN IOWA.

How many miles of your road in Iowa are fenced	67

ROLLING STOCK.

(See note on page 276.)

The amount of tonnage that can be carried over your road exclusive of cars, by an engine of given weight. Weight of engine, 43 tons	250

MILEAGE TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the period	33,640
Miles run by freight trains during the period	63,083
Miles run by switching trains during the period	28,154
Total train mileage	124,877

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	5
Average number of cars in freight trains	20
Average weight of freight trains (exclusive of freight) tons	125

PASSENGER TRAFFIC.

Number of through passengers carried	4,266
Number of local passengers carried	15,005
Number of special ticket passengers carried	8,259
Total number of passengers carried	27,530
Total passenger mileage, or passengers carried one mile	1,227,109
Average distance traveled by each passenger, miles	44¾
Average amount received from each passenger	$ 1.08½
Highest rate of fare per mile for any distance, cents	3
Lowest rate of fare per mile for any distance, cents	.00644
Average rate of fare per mile for all passengers, cents	.02434

FREIGHT TRAFFIC.

Number of tons of through freight carried	53,885
Number of tons of local freight carried	5,009
Total tons of freight carried	58,894
Total mileage of through freight (tons carried one mile)	150,478
Total mileage of local freight (tons carried one mile)	88,130
Total freight mileage, or tons carried one mile	238,608
Average rate per ton per mile received for through freight, cents	.0944
Average rate per ton per mile received for local freight, cents	.139
Average rate per ton per mile received for all freight, cents	.0986
Auerge cost per ton per mile to move freight	.0065
Percentage of freight originating at, and carried to stations in Iowa, to total freight carried in Iowa	5

CAR MILEAGE.

Number of miles run by loaded freight cars east and south	304,365
Number of miles run by loaded freight cars west and north	436,912
Number of miles run by empty freight cars east and south	176,946
Number of miles run by empty freight cars west and north	87,650
Total freight car mileage	1,005,873
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	38.68
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north	19.80

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles (per hour)	24 9-10
Rate of speed of local freight trains, including stops, miles (per hour)	10
Rate of speed of through freight trains, including stops, miles (per hour)	12

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain	20,234	37.55
Flour	519	.96
Provisions (beef, pork, lard, etc.)	1,456	2.70
Animals	5,032	9.34
Other agricultural products	513	.96
Lumber and forest products	5,574	10.34
Coal	3,809	7.07
Plaster, lime and cement	404	.75
Salt	515	.96
Petroleum and oil	229	.42
Iron, steel, and castings	8,035	14.91
Stone and brick	1,015	1.88
Manufactures—articles shipped from point of production	3,168	5.88
Merchandise, and other articles not enumerated above	3,382	5.28
Total tons carried	53,885	100

TONNAGE TO AND FROM THIS LINE CROSSING THE MISSOURI RIVER BRIDGE AT COUNCIL BLUFFS, IOWA, FOR THE PERIOD ENDING JUNE 30, 1886.

East bound number of tons	24,216
West bound number of tons	20,322
Total tons	44,538

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	TONS.	PER CENT.
Grain	154	5.25
Flour	71	2.42
Animals	615	20.99
Other agricultural products	74	2.54
Lumber and forest products	924	31.55
Coal	197	6.72
Stone and brick	120	4.09
Manufactures—articles shipped from point of production	23	.78
Merchandise and other articles not above enumerated	752	25.66
Total tons carried	2,930	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? Pacific Express Company. Pay 1½ (one and one-half) first class freight rates on all business handled by them. They do all kinds of business usually done in a car on passenger trains, they delivering the freight to railroad company at depots.

SLEEPING-CARS.

Do sleeping, parlor or dining-cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Pullman sleepers, on terms stated in next answer, but no parlor or dining cars.

What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. Pullman cars. Pullman Company have all the revenue and keep cars in repair; railroad company pay any damage done to cars and three cents per mile for use of cars, and supply oil and fuel.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? $2,275 per quarter using part of a car once each way daily.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? None.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? None.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and and how many miles do each own? Western Union Telegraph Company; 67 miles.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

Superintendent—A. E. Buchanan, Stanberry, Mo.
Superintendent of Telegraph—Geo. F. Kinsman, Decatur, Illinois.
Auditor—W. L. Bedison, Council Bluffs, Iowa.
General Solicitor—Theo. Sheldon, Chicago, Illinois.
Receiver—Thos. McKissock, Council Bluffs, Iowa.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

None—road in hands of Receiver.

STATE OF IOWA, } ss.
COUNTY OF POTTAWATTAMIE. }

Thomas McKissock, Receiver, and William L. Bedison, Auditor, of the Council Bluffs & St. Louis Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1886, to the best of their knowledge and belief.

(Signed,) THOS. McKISSOCK, *Receiver.*
W. L. BEDISON, *Auditor.*

Subscribed and sworn to before me, this 13th day of September, A. D. 1886.

T. A. KIRKLAND,
[L. S.] *Notary Public.*

Received and filed in the office of the Commissioners of Railroads, this 14th day of September, A. D. 1886.

E. G. MORGAN, *Secretary.*

REPORT

OF THE

CROOKED CREEK RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1886.

CAPITAL STOCK.

Amount authorized by articles of association	$ 71,500	
Amount authorized by vote of the company	71,500	
Amount issued, number of shares 715		
Amount of common stock issued		$ 71,500.00
Total amount paid in as per books of the company		$ 71,500.00
Amount of stock per mile of road	$ 8,411.76	
Amount of stock representing the road in Iowa	All.	
Amount of stock held in Iowa	28,600.00	
Total number of stockholders	5	
Number of stockholders in Iowa	2	

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES.

Grading	$ 9,500.00
Bridging and masonry	10,000.00
Superstructure, including rails	28,500.00
Land, land damages and fences	6,065.00
Passenger and freight stations, coal sheds and water stations	4,000.00
Engine houses, car sheds and turn tables	600.00
Interest paid during construction, discounts, etc	500.00
Engineering, agencies, salaries and other expenses during construction	650.00
Total for construction	$ 59,815.00
Average cost of construction per mile of road (8.5 miles)	$ 7,037.06

COST OF EQUIPMENT.

Locomotives	$ 6,500.00
Passenger, mail, baggage, and express cars	300.00
Freight and other cars	5,600.00
Total for equipment	$ 12,400.00
Average cost of equipment per mile of road operated by company (8.5 miles)	1,458.22
Total cost of road and equipment	$ 72,215.00
Average cost of road and equipment per mile (8.5 miles)	$ 8,496.00

ANALYSIS OF EARNINGS.

Earnings, passenger :		
From all passengers		$ 532.05
From mails		395.88
Total earnings, passenger department		$ 927.93
Earnings per train mile run (9,360 miles)	$ 0.10	
Earnings, freight :		
Total earnings, freight department		$ 9,768.81
Earnings per train mile (9,360 miles)	$ 1.04	
Total transportation earnings		$ 10,696.74
Earnings per train mile run from all trains earning revenue (9,360 miles)	$ 1.14	
Earnings per mile of road operated (8.5 miles)	1,258.44	
Total earnings from all sources		$ 10,696.74

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track	$ 2,119.95
Renewal of rails (number tons laid, steel, 41)	1,418.20
Renewal of ties (number laid, 1,267)	506.70
Repairs of bridges, including culverts and cattle-guards	868.55
Repairs of fences, road crossings and signs	25.00
Repairs of buildings, stations and water tanks	17.00
Total	$ 4,955.40

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	$ 241.20
Repairs of freight cars	31.50
Total	$ 272.70

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives	$	768.85
Water supply		188.75
Oil and waste		134.40
Locomotive service		1,774.25
Freight train service		495.00
Freight train supplies		10.00
Damages to property and cattle		80.00
Agents and station service		520.00
Station supplies		36.00
Total	$	4,012.25

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks	$	3,200.00
Legal expenses		100.00
Stationery and printing		67.00
Contingencies		50.00
Taxes in Iowa		184.95
Total	$	3,601.95

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings	$	4,955.40
Maintenance of motive power and cars		272.70
Conducting transportation		4,012.75
General expenses, including taxes		3,601.95
Total operating expenses and taxes	$	12,842.30
Operating expenses and taxes per mile of road operated (8.5 miles)	$	1,510.86
Operating expenses and taxes per train mile run for trains earning revenue (9,360 miles)	$ 1.37	
Expenses of running and management of freight trains		3,289.25
Expenses of running and management of freight trains, per train mile		35
Percentage of expenses and taxes to earnings	1.20	

GENERAL EXHIBIT.

Total earnings	$	10,696.74
Total expenses, including taxes		12,842.30
Net deficit		2,145.56
Balance for the year—deficit		2,145.56
Balance at commencement of the year, surplus		2,365.00
Balance at the close of the year, June 30, 1886	$	219 44

INCOME ACCOUNT.

Income from earnings	$	10,696.74
Total income from all sources for the year	$	10,696.74
Proportion of income for Iowa	$ 10,696.74	

GENERAL RECAPITULATION.

Total income	$	10,696.74
Total operating expenses and taxes		12,842.30
Net deficit above operating expenses and taxes		2,145 56
Net deficit above operating expenses, taxes, interest and rental	$	2,145 56
Gross income per train mile run (9,360 miles)	$ 1.14	

SURPLUS.

Surplus at the commencement of the year	$	2,365.00
Surplus at the close of the year	$	219.44

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1886.

DEBIT.

Cost of road	$	38,500.00
Cost of equipment		3,600.00
Cost of stations and buildings		2,200.00
Estimated value of coal lands, etc		27,200.00
	$	71,500.00

CREDIT.

Capital stock issued	$	71,500.00
	$	71,500.00

DESCRIPTION OF ROAD.

Length main line of road, from Judd to Lehigh, miles	8.5
Total length of road belonging to this company in Iowa	8.5
Aggregate length of sidings and other tracks not above enumerated	.5
Total length of steel rails in tracks in Iowa, exclusive of sidings	.5
Total length of iron rails in tracks in Iowa, exclusive of sidings	8.0
Weights per yard, steel, 41¾, 50 and 56 pounds.	
Weights per yard, iron, 30 pounds.	
Gauge of track, 4 feet 8½ inches.	
Total miles road operated by this company in Iowa	8.50

STATIONS.

Number of stations on all roads owned by this company in Iowa	2
Number of stations on all roads operated by this company in Iowa	2

EMPLOYES.

Number of persons regularly employed on all roads operated by this company in Iowa		6
Amount paid employes, including officials, on all roads operated by this Company	$	4,739.25

BRIDGES IN IOWA.

	Number.	Aggregate length.
Wooden truss bridges over 100 feet in length	1	370
Wooden trestle and pile	13	600

BOX CULVERTS IN IOWA.

Timber	4	80

CATTLE-GUARDS.

Number of in Iowa	16	160

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.)	13,500
Give the average number of years that wooden truss bridges last on your road in Iowa	About 7 years.

ROAD-BED AND TRACK.

Number of track sections in Iowa	1
Average length of sections, miles	8.5
Average number of men in each section gang	5
Number of new ties laid in track during the year in Iowa	1,267
Average number of new ties per mile of road	149
New rails laid in track during the year in Iowa—steel	41 tons.
What is the average number of years that iron rails last in your track on main line in Iowa? 30 pound rail	8 to 10

FENCING IN IOWA.

Give the number of miles needed, on both sides of your track, in each county in Iowa:

In Webster county, Iowa, about eight miles.

ROLLING STOCK.

	OWNED.	TOTAL.
Number of locomotives	1	1
Number of passenger cars, one combination car	1	1
Number of other cars	2	2
Total number of cars	3	3
Maximum weight of locomotives and tenders, tons		20
Average weight of locomotives and tenders		20

The amount of tonnage that can be carried over your road exclusive of cars, by an engine of given weight:

Weight of engine, 20 tons; 45 to 60 tons.

MILEAGE, TRAFFIC, ETC—IN IOWA.

TRAIN MILEAGE.

Miles run by freight trains during the year estimated at	9,360
Total train mileage	9,360

CARS AND WEIGHT OF TRAINS.

Average number of cars in freight trains	3
Average weight of freight trains, exclusive of freight, tons	24

PASSENGER TRAFFIC.

Number of local and special ticket passengers carried	1,773
Total number of passengers carried	1,773
Total passenger mileage, or passengers carried one mile	15,070
Average distance traveled by each passenger, miles	8.5
Average amount received from each passenger, cents	30
Highest rate of fare per mile for any distance, cents	3½
Lowest rate of fare per mile for any distance, cents	3½
Average rate of fare per mile for all passengers, cents	3½

FREIGHT TRAFFIC.

Number of tons of local freight carried	14,497
Total tons of freight carried	14,497
Total mileage of local freight (tons carried one mile)	123,224
Total freight mileage, or tons carried one mile	123,224
Average rate per ton per mile received for local freight, cents	8
Average rate per ton per mile received for all freight, cents	8
Average cost per ton per mile to move freight, cents	10

CAR MILEAGE.

Number of miles run by loaded freight cars east and south	480
Number of miles run by loaded freight cars west and north	4,200
Number of miles run by empty freight cars south and north	4,680
Total freight car mileage	9,360
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	96
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north	4

SPEED OF TRAINS IN IOWA.

Rate of speed of freight trains, including stops, miles	10 to 12

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	Tons.	Per cent.
Grain	430	3.0
Flour	52	.3
Animals	160	1.0
Lumber and forest products	670	4.1
Coal	13,298	85.3
Plaster, lime and cement	42	.3
Salt	20	.1
Stone and brick	510	3.5
Merchandise, and other articles not enumerated above	385	2.5
Total tons carried	15,567	100

ADDITIONAL QUESTIONS.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mail on your road in Iowa, and on what terms of service? $404.84 per annum; one mail per day.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—W. C. Willson, Lehigh, Iowa.
Vice-President—George Burnham, Milwaukee, Wis.
Secretary—J. M. Funk, Webster City, Iowa.
Treasurer—J. W. Funk, Webster City, Iowa.
General Manager—W. C. Willson, Lehigh, Iowa.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

W. C. Willson, Lehigh, Iowa.
J. M. Funk, Webster City, Iowa.
George Burnham, Milwaukee, Wis.
J. Q. Burnham, Milwaukee, Wis.
Charles T. Burnham, Milwaukee, Wis.
E. L. Judd, Milwaukee, Wis.

Date of annual meeting of stockholders, second Wednesday in June.
General offices of the company are located at Lehigh, Iowa.

STATE OF IOWA, COUNTY OF HAMILTON. } ss.

W. C. Willson, President and General Manager of the Crooked Creek Railway Company being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1886, to the best of his knowledge and belief.

(Signed,) W. C. WILLSON.

Subscribed and sworn to before me, this 11th day of September, A. D. 1886.

PERCIVAL KNOWLES,
[L. S.] *Notary Public.*

Received and filed in the office of the Commissioners of Railroads, this 13th day of September, A. D. 1886.

E. G. MORGAN, *Secretary.*

REPORT

OF THE

DES MOINES & FORT DODGE RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1886.

CAPITAL STOCK.

Amount authorized by articles of association	$ 4,000,000.00	
Amount authorized by vote of the company	4,000,000.00	
Amount issued: number of shares, 50,412.80; amount paid in..		
Amount of common stock issued		$ 4,283,000.00
Amount of preferred stock issued, and conditions of preferment		758,280.00
Entitled to dividends up to 7 per cent before any on common stock.		
NOTE—In addition to original amount of stock authorized by articles of association, the articles of association provide for the issuing of 230 shares additional common and 830 shares preferred stock for every mile of new road built.		
Total amount paid in, as per books of the company..		$ 5,041,280.00
Amount of stock per mile of road	$ 36,576.07	
Amount of stock representing the road in Iowa	All.	
Amount of stock held in Iowa	No record.	
Total number of stockholders	350	
Number of stockholders in Iowa	No record.	

DEBT.

Funded debt as follows:		
1,192 bonds due 1905, rate of interest 6 per cent		$ 1,198,000.00
Amount of interest paid on same during the year	$ 36,000.00	
672 bonds due 1905, rate of interest 6 per cent		672,000.00
Amount of interest paid on same during the year	20,540.00	
1,200 bonds due in 1905, rate of interest depends upon income		1,200,000.00
Amount of interest paid on same during the year	None.	
Income bonds:		
Certificates of indebtedness, rate of interest 7 per cent		70,333.33
Interest paid	2,632.80	
Total amount of funded debt		$ 3,140,333.33
Total amount of debt liabilities		$ 3,140,333.33
Amount of debt per mile of road	$ 22,784.16	
Amount of debt representing the road in Iowa	All.	
Total amount of stock and debt		$ 8,181,613.33
Amount of stock and debt per mile of road	59,360.23	
Amount of interest paid representing the road in Iowa	59,172.80	

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment	$ 8,519,473.81
Average cost of road and equipment per mile [137.83 miles]	
Proportion of cost of road and equipment for Iowa	All.
Average cost of road and equipment per mile in Iowa	All.

The road having been bought fully equipped we cannot itemize cost of road and equipment.

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Grading	$ 31.50
Superstructure, including rails	5,549.23
Land, land damages, and fences	1,260.80
Passenger and freight stations, coal sheds and water stations	12,565.33
Total for construction	$ 19,406.86

EQUIPMENT.

	Number.	
Passenger, mail, baggage and express cars	2	$ 8,000.00
Total for equipment		$ 8,000.00
Total expenditures charged to property accounts		27,406.86
Net addition to property account for the year		$ 27,406.86

ANALYSIS OF EARNINGS.

Earnings, passenger:		
From local passengers	$ 71,452.04	
From through passengers	19,220.40	
From all passengers		$ 90,672.44
From express and baggage		5,451.31
From mails		7,592.93
Total earnings, passenger department		$ 103,716.68
Passenger earnings per train mile run [158,759 miles]	$ 0.65	
Earnings, freight:		
From local	$ 121,011.85	
From through	138,050.95	
Total earnings, freight department		259,062.80
Freight earnings per train mile run [146,101 miles.]	$ 1.77	
Total transportation earnings		$ 362,779.48
Transportation earnings per train mile run, from all trains earning revenue [304,860 miles]	$ 1.19	
Gross earnings per mile of road operated [142.90 miles]	2,538.66	
Proportion of transportation earnings for Iowa. All.		
Rents received for use of road		2,400.00
Rents received for use of stations, etc		1,195.58
Total earnings from all sources		$ 366,375.06

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track		$ 43,924.25
Renewal of rails		1,093.20
Renewal of ties		4,385.77
Number laid	14,424	
Repairs of bridges, including culverts and cattle-guards		3,628.41
Repairs of fences, road-crossings and signs		996.20
Repairs of buildings, stations and water-tanks		6,115.28
Total		$ 60,143.11

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	$ 22,925.14
Repairs of passenger cars	5,645.37
Repairs of freight cars	14,599.61
Total	$ 43,170.12

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives	$	21,114.36
Water supply		1,173.70
Oil and waste		3,075.46
Locomotive service		25,503.64
Passenger train service		7,664.80
Passenger train supplies		928.44
Mileage of passenger cars (debit balance)		816.66
Freight train service		11,594.52
Freight train supplies		1,057.17
Mileage of freight cars (debit balance)		4,124.03
Telegraph expenses (maintenance and operating)		4,111.71
Damage and loss of freight and baggage		212.41
Damages to property and cattle		2,403.86
Personal injuries		173.50
Agents and station service		23,641.35
Station supplies		808.86
Total	$	108,404.47

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks	$	20,331.97
Legal expenses		1,048.13
Insurance		763.50
Stationery and printing		2,147.38
Outside agencies and advertising		950.90
Contingencies		14,293.66
Taxes in Iowa		14,560.18
Total	$	54,095.72

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings	$	60,143.11
Maintenance of motive power and cars		43,170.12
Conducting transportation		108,404.47
General expenses, including taxes		54,097.72
Total operating expenses and taxes	$	265,813.42

Operating expenses and taxes per mile of road, operated 142.90 miles	$	1,860.13
Operating expenses and taxes per train mile run, for trains earning revenue, 304,860 miles, cents		87
Proportion of operating expenses and taxes for Iowa. All.		
Expenses of running and management of passenger trains	$	30,931.96
Expenses of running and management of passenger trains, per train mile		.20
Expenses of running and management of freight trains		49,058.83
Expenses of running and management of freight trains, per train mile		.33
Expenses of running and management of all trains earning revenue		79,990.79
Percentage of expenses to earnings, 73.		

GENERAL EXHIBIT.

Total earnings	$	366,375.06
Total expenses, including taxes		265,813.42
Net earnings		100,561.64
Rentals, specifying amount paid to each company: Ill. Central		2,700.00
Interest accruing during the year		112,200.00
Interest paid during the year		59,172.80
Interest paid during the year on account of the road in Iowa		59,172.80
Interest on funded debt		112,200.00
Interest paid on funded debt		59,172.80
Interest falling due during the year and not paid		55,660.00
Balance for the year		38,688.84
Balance at commencement of the year		486,829.69
Balance at the close of the year, June 30, 1886	$	525,518.53

INCOME ACCOUNT.

Income from earnings	$	366,375.06
Total income from all sources for the year	$	366,375.06
Proportion of income for Iowa		All.

GENERAL RECAPITULATION.

Total income	$	366,375.06
Total operating expenses and taxes		265,813.42
Net income above operating expenses and taxes		100,561.64
Net income above operating expenses and taxes, interest and rental	$	38,688.84

Gross income per train mile run (304,860 miles)	$	1.21
Net income per train mile run (304,860 miles)		.33
Percentage of income to stock and debt		1.23
Percentage of net income to cost of road and equipment		1.18

SURPLUS.

Surplus at the commencement of the year	$	486,829.69
Surplus at the close of the year		525,518.53
Cash		34,716.76
Agricultural lands and land contracts		125,774.00
Amount absorbed in construction		325,855.68
Amount in material and balances from other roads		39,172.09

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1886.

DEBIT.

Cost of road and equipment	$	8,519,473.81
Real estate		40,292.19
Cash on hand		34,716.76
Due from agents and companies		26,616.78
Material on hand		12,555.31
Balance due on contracts of land sales		84,620 00
Agricultural lands		41,154.00
Land grant bonds		1,910.00
	$	8,761,338.85

CREDIT.

Capital stock	$	5,041,280.00
Funded debt		3,140,333.33
Due other companies		20,164.81
Bills and pay rolls		34,042.18
Profit and loss		525,518.53
	$	8,761,338.85

DESCRIPTION OF ROAD.

Length main line of road from Des Moines to Ruthven, miles	137.10
Length of main line of road in Iowa, Ft Dodge Junction to Ft. Dodge	.73
Total length of road belonging to this company in Iowa	137.83
Aggregate length of sidings and other tracks not above enumerated	26.90
Aggregate length of track, computed as single track, exclusive of sidings	137.83
Total length of steel rails in tracks in Iowa, exclusive of sidings	88.64
Total length of iron rails in tracks in Iowa	49.19
Weights per yard, steel 56 pounds.	
Weights per yard, iron, 50 pounds.	
Gauge of track	4 8½

* ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Illinois Central Railroad from Tara to Ft. Dodge Junction.	
Total length of above roads, in Iowa	5.07
Total miles of road operated by this company	142.90
Total miles of road operated by this company in Iowa	142.90

STATIONS.

Number of stations on all roads owned by this company in Iowa	24
Number of stations on all roads operated by this company in Iowa	24
Number of telegraph offices in stations in Iowa	24

EMPLOYES.

Number of persons regularly employed on all roads operated by this company in Iowa		300
Amount paid employes, including officials, on all roads operated by this company	$	172,502.32

BRIDGES IN IOWA.

	No.	Aggregate Length.
Wooden truss bridges over 100 feet in length	1	110
Combination bridges over 100 feet in length	3	200
Wooden trestle and pile	112	6,155

ARCH CULVERTS AND VIADUCTS IN IOWA.

Less than 20 feet opening	1	30

BOX CULVERTS IN IOWA.

Timber, 239; stone, 1		7,110

CATTLE-GUARDS.

Number of in Iowa	161	,288

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.)		30,000
Timber culverts replaced with sewer pipe	9	250
Timber culverts replaced with timber	2	56
Give the average number of years the trestle and pile bridges last on your road in Iowa		9
Give the average number of years that wooden truss bridges last on your road in Iowa		12

ROAD-BED AND TRACK.

Number of track sections in Iowa	24
Average length of sections, miles	6
Average number of men in each section gang	4
Number of new ties laid in track during the year in Iowa	14,434
Average number of new ties per mile of road	104
New rails laid in track during the year in Iowa—steel (100 tons), miles	1.13
Total track laid with new rails during the year in Iowa	1.13
What is the average number of years that iron rails last in your track on main line in Iowa	12
What is the average number of years that steel rails last in your track on main line in Iowa? Have not had long enough experience to tell.	
What is the average number of years that ties last in your track in Iowa?	7

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?

Chicago, Rock Island & Pacific, at Des Moines.
Chicago, Rock Island & Pacific, at Valley Junction.
Wabash, St. Louis & Pacific, at Waukee.
Chicago, Milwaukee & St. Paul, at Perry.
Minneapolis & St. Louis, at Angus.
Chicago & Northwestern, at Grand Junction.
Chicago & Northwestern, at Gowrie.
Illinois Central, at Tara.
Chicago & Northwestern, at Rolfe.
Chicago, Milwaugee & St. Paul, at Ruthven.

Number of highway crosssings at grade	140
Number of highway crossings at which there are flagmen	1

FENCING IN IOWA.

How many miles of your road in Iowa are fenced		58.70
What is the average cost per rod	$	1.15
What is the total cost of same		23,951.11
How many miles of new fencing have you built during the year		1.60
Give the number of miles needed on both sides of your track in each county in Iowa:		
In Greene county		5.19
In Webster county		36.41
In Humboldt county		6.32
In Pocahontas county		16.65
In Palo Alto county		20.56
Total miles		79.13

ROLLING STOCK.

	Owned.	Total.
Number of locomotives	16	16
Number of passenger cars	9	9
Number of baggage, mail and express cars	4	4
Number of box freight cars	62	62
Number of stock cars	20	20
Number of platform and coal cars	187	187
Number of other cars	72	72
Total number of cars	354	354
Maximum weight of locomotives and tenders, tons		40
Average weight of locomotives and tenders, tons		30
Number of locomotives equipped with train brake		5
Kind of brake: Westinghouse air brake.		
Maximum weight of passenger cars, tons		24
Average weight of passenger cars, tons		22
Number of cars equipped with train brake		11
Kind of brake: Westinghouse air brake.		
Number of passenger cars equipped with Miller platform and buffer		11
The amount of tonnage that can be carried over your road exclusive of cars, by an engine of given weight. Weight of engine, 32 tons; cylinder, 16x24; pressure, 100; and running 15 miles per hour; can carry 230 tons.		

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	158,759
Miles run by freight trains during the year	146,101
Total train mileage	304,860

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	3
Average weight of passenger trains, exclusive of passengers	142,000
Hverage number of cars in freight trains	18
Average weight of freight trains, exclusive of freight	420,000

PASSENGER TRAFFIC.

Number of through passengers carried	13,784
Number of local passengers carried	126,312
Total number of passengers carried	140,096
Total passenger mileage, or passengers carried one mile	3,343,703
Average distance traveled by each passenger, miles	23¾
Average amount received from each passenger, cents	64
Highest rate of fare per mile for any distance, cents	3,
Lowest rate of fare per mile for any distance, cents	1
Average rate of fare per mile for all passengers, cents	2.71

FREIGHT TRAFFIC.

Number of tons of through freight carried	125,621
Number of tons of local freight carried	145,945
Total tons of freight carried	271,566
Total freight mileage, or tons carried one mile	12,198,224
Average rate per ton per mile received for through freight, cents	2.5
Average rate per ton per mile received for local freight, cents	1.8
Average rate per ton per mile received for all freight	.02
Average cost per ton per mile to move freight	.004
Percentage of freight originating at, and carried to stations in Iowa, to total freight carried in Iowa. (This should not include fuel or any material for the use of the road)	75

CAR MILEAGE.

Number of miles run by loaded freight cars south	606,533
Number of miles run by loaded freight cars north	544,765
Number of miles run by empty freight cars south	275,066
Number of miles run by empty freight cars north	340,678
Total freight car mileage	1,767,042
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	31
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north	38

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles	23
Rate of speed of freight trains, including stops, miles	12

TONNAGE OF ARTICLES TRANSPORTED.

	Tons.	Per cent.
Grain	25,102	9.24
Flour	4,274	1.57
Provisions (beef, pork, lard, etc)	2,573	
Animals	9,590	3.53
Other agricultural products	17,393	6.40
Lumber and forest products	29,520	10.87
Coal	149,566	55.00
Plaster, lime and cement	8,956	3.29
Salt	684	.25
Petroleum and oil	619	.22
Iron, steel and castings	234	.12
Stone and brick	5,028	1.85
Manufactures—articles shipped from point of production	3,953	1.45
Merchandise, and other articles not enumerated above	14,074	5.18
Total tons carried	271,566	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? United States Express Company; $15 per day. Freight taken from express company at depot.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? Between Des Moines and Tara; $19.67 per day. Between Tara and Ruthven, $7.51 per day. Terms prescribed by U. S. Postoffice Department. Amount received, $7,502.93.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? $180.00.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? None.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union Telegraph Company; 137.83.

LANDS—CONGRESSIONAL GRANT.

State the number of acres of land your company has already received from the Congressional grants	42,636
State the number of acres yet to inure to your company from Congressional grants	None.
State the average price at which these lands have been sold or contracted by the company (about)	$ 6.00
State the number of acres sold	35,777
State the amount received from sales	21,948.38
State the amount unpaid on outstanding contracts	84,620.00
State the gross amount received from sales, contracts, forfeited contracts, etc., to June 30, 1886	118,064.39
State the amount expended in sale and management of lands	8,292.65
State the amount of taxes paid on lands	9,215.67
State the amount realized from the sale of lands above the expenses incurred in the management and taxes	100,556.07

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—C. E. Whitehead, New York.
Vice-President—A. R. Flower, New York.
Secretary—Edwin F. Wight, New York.
Treasurer—C. E. Whitehead, New York.
General Superintendent—C. N. Gilmore, Des Moines.
Chief Engineer—James Carss, Des Moines.
Superintendent of Telegraph—James W. Gibney, Des Moines.
Auditor—W. C. Matthews, Des Moines.
General Passenger Agent—George L. Hurley, Des Moines.
General Freight Agent—George L. Hurley, Des Moines.
Attorneys—Nourse & Kauffman, Des Moines.

DIRECTORS NAME AND POST-OFFICE ADDRESS.

Charles E. Whitehead, New York.
David Stewart, New York.
Daniel E. Brown, New York.
Joseph E. Brown, New York.
Stanley W. Dexter, New York.
H. N. Hollister, New York.
Daniel L. Gibbons, New York.
A. R. Flower, New York.
Reuben S. Middleton, New York.

Date of annual meeting of stockholders, first Thursday in June.
Fiscal year of company ends January 1st.
General offices of the company are located at Des Moines.

STATE OF IOWA, } ss.
COUNTY OF POLK. }

C. N. Gilmore, Superintendent of the Des Moines & Fort Dodge Railroad Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1886, to the best of his knowledge and belief.

(Signed,) C. N. GILMORE.

Subscribed and sworn to before me, this 25th day of August, A. D. 1886.

N. T. GUERNSEY,
[L. S.] *Notary Public in and for Polk county, Iowa.*

Received and filed in the office of the Commissioners of Railroads, this 13th day of September, A. D. 1886.

E. G. MORGAN, *Secretary.*

REPORT

OF THE

DUBUQUE & DAKOTA RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1886.

CAPITAL STOCK.

Amount authorized by articles of association, per mile	$ 15,000.00	
Amount authorized by vote of company	610,000.00	
Amount issued, number of shares ; amount paid in		$ 570,000.00
Amount of common stock issued		160,000.00
Amount of preferred stock issued and conditions of preferment		410,000.00
Total amount paid in, as per books of the company.		$ 570,000.00
Amount of stock per mile of road	$ 9,019.00	
Amount of stock representing the road in Iowa	All.	
Amount of stock held in Iowa	569,600.00	
Total number of stockholders	22	
Number of stockholders in Iowa	18	

DEBT.

Funded debt as follows :		
630 bonds due 1919, rate of interest	6 per cent.	$ 630,000.00
Amount of interest paid on same during the year	$ 37,800.00	
Total amount of funded debt		$ 630,000.00
Floating debt :		
Incurred for paying 8 coupons	$ 129,247.51	
Incurred for advances	25,158.38	
Total amount of floating debt		154,405.89
Total amount of debt liabilities		$ 784,405.89
*Amount of debt per mile of road	$ 12,411.00	
Amount of debt representing the road in Iowa	All in Iowa.	
Total amount of stock and debt	1,354,405.89	
Amount of stock and debt per mile of road	21,431.00	
Amount of interest paid representing the road in Iowa	All in Iowa.	$ 45,470.00

*We cannot itemize the cost of the unfinished road, right of way, and the portion of the road completed, as it was purchased for stock by the D. & D. R. R.

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES.

Total expended for construction		$ 1,229,745.39
Average cost of construction per mile of road (63.2)		19,458.00
Proportion of cost of construction for Iowa	All.	

COST OF EQUIPMENT.

Locomotives		$ 12,992.50
Snow-plows on wheels		627.50
Passenger, mail, baggage and express cars		6,500.00
Freight and other cars		18,873.36
Wrecking-cars, pile-drivers and tools		328.40
Total for equipment		$ 39,321.85
Average cost of equipment per mile of road operated by company (63.20 miles)	$ 622.18	
Proportion of cost of equipment for Iowa	All.	
Total cost of road and equipment		$ 1,269,067.24
Average cost of road and equipment per mile (63.20 miles)	$ 20,080.00	
Proportion of cost of road and equipment for Iowa	All Iowa.	
Average cost of road and equipment per mile in Iowa (63.20 miles)	20,080.00	

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Grading	$ 11.04
Bridging, masonry and sidings	217.37
Passenger and freight stations, coal sheds and water stations	761.77
Total for construction	$ 990.18

ANALYSIS OF EARNINGS.

Earnings, passenger :		
From all passengers		$ 11,198.41
From express and baggage		455.87
From mails		4,090.52
Total earnings, passenger department		$ 15,744.50
Earnings per train mile run (70,000 miles, approximate)	$ .23	
Earnings, freight :		
Total earnings, freight department		$ 50,446.06
Earnings per train mile run (60,000 miles, approximate)	$ .84½	
Total transportation earnings		$ 66,190.56
Earnings per train mile run, from all trains earning revenue (130,000 miles, approximate)	$ .50¼	
Earnings per mile of road operated (63.20 miles)	1,046.00	
Proportion of earnings for Iowa	All.	
Car mileage (credit balances)		890.66
Earnings from all other sources, telegraph earnings		419.64
Total earnings from all sources		$ 67,500.86
Proportion of earnings for Iowa	All.	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track		$ 22,949.53
Renewal of rails, included in repairing road		6,321.20
Number laid, 11,202.		
Repairs of bridges, including culverts and cattle-guards		2,885.13
Repairs of fences, road-crossings and signs		249.75
Repairs of buildings, stations and water-tanks		659.91
Total		$ 26,744.32

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives		$ 1,375.66
Repairs of passenger cars		274.72
Repairs of freight cars		1,143.01
Total		$ 2,793.39

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives		$ 5,095.60
Mail service and express		134.90
Oil and waste		518.86
Locomotive service		4,711.05
Mixed train service and supplies		3,210.13
Express service and express		172.46
Telegraph expenses (maintenance and operating)		272.60
Damage and loss of freight and baggage		278.76
Damages to property and cattle		273.80
Personal injuries		146.00
Agents and station service and station supplies		6,237.02
Total		$ 21,051.12

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks		$ 4,325.05
Legal expenses		135.50
Insurance		47.40
Stationery and printing		327.68
Contingencies		316.78
Taxes in Iowa	$ 4,031.68	
Total taxes		4,031.68
Total		$ 9,184.09

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings		$ 26,744.32
Maintenance of motive power and cars		2,793.39
Conducting transportation		21,051.12
General expenses, including taxes		9,184.09
Total operating expenses and taxes		$ 59,772.92
Operating expenses and taxes per mile of road operated (63.20 miles)	$ 940.80	
Operating expenses and taxes per train mile run, for trains earning revenue (130,000 miles)	0.46	
Proportion of operating expenses and taxes for Iowa	All.	
Percentage of expenses to earnings	88	

GENERAL EXHIBIT.

Total earnings		$ 67,500.86
Total expenses, including taxes		59,772.92
Net earnings		7,727.94
Rentals, specifying amount paid to each company:		
Illinois Central Railroad, for trackage at Waverly	510.44	
Interest accruing during the year		37,800.00
Interest paid during the year: $37,8 0.00, by the D. & S. C. R. R. Co.		
Interest paid during the year on account of the road in Iowa		37,800.00
Interest on funded debt		37,800.00
Interest paid on funded debt		37,800.00
Interest on floating debt		7,670.00
Interest paid on floating debt		7,670.00
Balance for the year, deficit	$ 38,252.50	
Balance at the close of the year, June 30, 1886, deficit		$ 45,470.00

INCOME ACCOUNT.

Income from earnings		$ 67,500.86
Total income from all sources for the year		$ 67,500.87
Proportion of income for Iowa. All in Iowa.		

GENERAL RECAPITULATION.

Total income		$ 67,500.86
Total operating expenses and taxes		59,772.92
Net income above operating expenses and taxes		7,727.94
Net income above operating expenses, taxes, interest and rental. None.		
Gross income per train mile run, approximate (130,000 miles)	$ .52	
Net income per train mile run approximate (130,000 miles)	.058	
Percentage of net income to stock and debt	.006	
Percentage of net income to cost of road and equipment	.006	

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1886.

DEBIT.

Road bed and construction		$ 1,229,745.39
Real estate and Hampton elevator		3,899.85
Telegraph construction		5,699.87
Equipment		39,321.85
Income account		103,043.59
Material in store		11,892.53
Uncollected freight bills		1,919.25
Commercial National Bank		698.83
		$ 1,395,502.16

CREDIT.

Capital stock, preferred		$ 410,000.00
Capital stock, common		160,000.00
Construction bonds		630,000.00
Bills payable		127,830.51
Dubuque & Sioux City R. R. Co		19,738.16
Tax aid payable in common stock		41,016.27
Unpaid coupons		1,080.00
Accounts and vouchers payable		5,757.02
Total		$ 1,395,502.16

DESCRIPTION OF ROAD.

Length of main line of road from Sumner to Hampton, in Iowa	63.20
Total length of road belonging to this company	63.20
Total length of road belonging to this company in Iowa	63.20
Aggregate length of sidings and other tracks not above enumerated	3.45
Same in Iowa	3.45
Aggregate length of track, computed as single track, exclusive of sidings	63.20
Same in Iowa	63.20
Total length of steel rails in tracks in Iowa, exclusive of sidings	31.16
Total length of iron rails in tracks in Iowa	32.04
Weights per yard, steel, 45 pounds.	
Weights per yard, iron, 50 pounds.	
Gauge of track, 4 feet, 8½ inches.	
Total miles of road operated by this company	63.20
Total miles of road operated by this company in Iowa	63.20

STATIONS.

Number of stations on all roads owned by this company in Iowa	10
Number of stations on all roads operated by this company in Iowa	10
Number of telegraph offices in stations in Iowa	10

EMPLOYES.

Number of persons regularly employed on all roads operated by this company in Iowa	32
Amount paid employes, including officials, on all roads operated by this company	$ 36,619.42

BRIDGES IN IOWA.

	No.	Aggregate Length.
Wooden truss bridges over 100 feet in length	14	840
Wooden trestle and pile	78	11,312

BOX CULVERTS IN IOWA.

Timber	176

CATTLE-GUARDS.

Number of in Iowa	135

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (feet B. M.)	102,610
Timber culverts replaced with timber	15
Give the average number of years the trestle and pile bridges last on your road in Iowa	6 to 8
Give the average number of years that wooden truss bridges last on your road in Iowa. No data; probably	8

ROAD-BED AND TRACK.

Number of track sections in Iowa	9
Average length of sections, miles	7
Average number of men in each section gang	3½
Number of new ties laid in track during the year in Iowa	11,202
Average number of new ties per mile of road	180

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?	
Illinois Central, at Waverly.	
Burlington, Cedar Rapids & Northern, at Clarksville.	
Number of highway crossings at grade	42
Number of highway crossings under railroad	1

FENCING IN IOWA.

How many miles of your road in Iowa are fenced	26
What is the average cost per rod, cents	60
What is the total cost of same	$ 891.50
How many miles of new fencing have you built during the year	3
Give the number of miles needed on both sides of your track in each county in Iowa: (54.40 miles; equals 27.20 each side.)	
In Bremer county	28.00
In Butler county	37.40
In Franklin county	7.00

ROLLING STOCK.

	Owned.	Total.
Number of locomotives	2	2
Number of passenger cars (1 combination car included above as coach)	2	2
Number of box freight cars	20	20
Number of stock cars	10	10
Number of platform and coal cars	20	20
Number of other cars	4	4
Total number of cars	56	56
Average weight of locomotives and tenders, tons		28
Maximum weight of passenger cars, tons		20
Average weight of passenger cars, tons		20
The amount of tonnage that can be carried over your road exclusive of cars, by an engine of given weight. Weight of engine, 28 tons		160

MILEAGE TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year, approximated	70,000
Miles run by other trains during the year, approximated	60,000
Total train mileage	130,000

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	2
Average weight of passenger trains, exclusive of passengers, tons	40

PASSENGER TRAFFIC.

Average amount received from each passenger, cents	3
Highest rate of fare per mile for any distance, cents	3½
Lowest rate of fare per mile for any distance, cents	2
Average rate of fare per mile for all passengers, cents	2¾

FREIGHT TRAFFIC.

Number of tons of local freight carried	37,500
Total tons of freight carried	37,500

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles	20
Rate of speed of freight train, including stops, miles	12

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain	5,600	15.00
Flour	490	1.1
Provisions (beef, pork, lard, etc.)	1,870	5.0
Animals	7,515	20.0
Other agricultural products	220	0.8
Lumber and forest products	7,290	19.0
Coal	3,456	0.9
Plaster, lime and cement	846	2.2
Salt	540	1.5
Petroleum and oil	240	0.7
Iron, steel and castings	28	0.1
Stone and brick	220	0.8
Manufactures—articles shipped from point of production	525	1.5
Merchandise and other articles not enumerated above	8,660	23.3
Total tons carried	37,500	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? American Express Company pay $30 for messenger and 12½ cents per 100 pounds for freight carried. Express delivered at stations.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the U. S. government for the transportation of its mails on your road in Iowa, and on what terms of service? $52.16 per mile per year, Total $4,090.52.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa?

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? 63.80.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—C. H. Candee, New York City.
Secretary and Treasurer—C. H. Booth, Dubuque, Iowa.
General Manager—C. H. Booth, Dubuque, Iowa.
Superintendent—A. C. Goodrich, Hampton, Iowa.
Chief Engineer—A. C. Goodrich, Hampton, Iowa.
Superintendent of Telegraph—H. T. Helgeson, Hampton, Iowa.
Auditor—W. S. Couch, Dubuque, Iowa.
General Passenger Agent—W. S. Couch, Dubuque, Iowa.
General Freight Agent—C. H. Booth, Dubuque, Iowa.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

C. H. Candee, New York City.
H. L. Stout, Dubuque, Iowa.
R. E. Graves, Dubuque, Iowa.
C. H. Booth, Dubuque, Iowa.
J. A. Rosevelt, New York City.
Mason Thompson, New York City.
Morris K. Jesup, New York City.
Date of annual meeting of stockholders, first Tuesday in April.
Fiscal year of company ends December 31st.
General offices of the company are located at Dubuque, Iowa.

STATE OF IOWA, } ss.
COUNTY OF DUBUQUE. }

C. H. Booth, Manager, W. S. Couch, Auditor, of the Dubuque & Dakota Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full and correct statement of the condition and affairs of said company on the 30th day of June, A. D. 1886, to the best of their knowledge and belief.

C. H. BOOTH.
W. S. COUCH.

Suscribed and sworn to before me this 28th day of August, 1886.

[L. S.] ED. W. DUNCAN,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 31st day of August, A. D. 1886.

E. G. MORGAN, *Secretary.*

REPORT

OF THE

HUMESTON & SHENANDOAH RAILROAD COMPANY.

FOR THE YEAR ENDING JUNE 30, 1886.

CAPITAL STOCK.

Amount authorized by articles of association	$ 4,000,000.00	
Amount authorized by vote of the company	4,026,000.00	
Amount issued: number of shares, 4,026; amount paid in		
Amount of common stock issued		$ 4,026,000.00
Total amount paid in, as per books of the company		$ 4,026,000.00
Amount of stock per mile of road	$ 35,778.07	
Amount of stock representing the road in Iowa	All.	
Amount of stock held in Iowa	2,013,000.00	
Total number of stockholders	6	
Number of stockholders in Iowa	3	

DEBT.

Funded debt as follows:		
2,684 bonds, due January 1, 1913, rate of interest 7 per cent.		$ 2,684,000.00
Amount of interest paid on same during the year	None.	
Total amount of funded debt		$ 2,684,000.00
Floating debt:		
Incurred for interest on funded debt, January 1, 1884, to July 1, 1886		469,700.00
Total amount of debt liabilities		$ 3,153,700.00
Amount of debt per mile of road	$ 28,026.16	
Amount of debt representing the road in Iowa	All.	
Total amount of stock and debt		7,179,700.00
Amount of stock and debt per mile of road	63,804.24	
Amount of interest paid representing the road in Iowa	None.	

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment		$ 6,714,485.87
Average cost of road and equipment per mile [112.0527 miles]	$ 59,670.00	
Proportion of cost of road and equipment for Iowa	All.	
Average cost of road and equipment per mile in Iowa	All.	

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Capital stock charged to general construction and equipment account.	
Total expenditures charged to property accounts	$ 4,026,000.00

ANALYSIS OF EARNINGS.

Earnings, passenger:			
From local passengers	$ 20,367.75		
From through passengers	7,438.96		
From all passengers		$	27,806.71
From express and baggage			5,683.21
From mails			5,758.77
Total earnings, passenger department		$	39,248.69
Earnings per train mile run (70,598 miles)	$ .56		
Earnings, freight:			
From local	123,802.69		
From through	9,966.84		
Total earnings, freight department		$	133,769.53
Earnings per train mile run (73,575 miles)	$ 1.82		
Total transportation earnings			173,018.22
Earnings per train mile run, from all trains earning revenue (144,173 miles)	$ 1.20		
Earnings per mile of road operated (112 527-1000 miles)	1,537.57		
Proportion of earnings for Iowa	All.		
Rents received for use of road—trackage of foreign trains			2,413.50
Earnings from all other sources:			
Telegraph earnings	320.55		
Rental of house owned by company	300.00		
Total earnings from other sources			622.55
Total earnings from all sources		$	176,052.27

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES.)

Repairs of road bed and track	$	35,448.47
Renewal of ties		360.00
Number laid, 800.		
Repairs of bridges, including culverts and cattle-guards		2,727.86
Repairs of fences, road-crossings and signs		601.66
Repairs of buildings, stations and water-tanks		1,725.48
Total	$	40,863.47

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	$	6,432.74
Repairs of passenger cars		2,185.36
Repairs of freight cars		5,015.81
Total	$	13,633.91

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives	$	12,958.75
Water supply		710.59
Oil and waste		701.36
Locomotive service		12,399.38
Passenger train service		4,988.92
Passenger train supplies		755.95
Freight train service		6,151.62
Freight train supplies		1,244.85
Telegraph expenses (maintenance and operating)		36.67
Damage and loss of freight and baggage		891.44
Damages to property and cattle		2,160.68
Personal injuries		308.07
Agents and station service		12.075.02
Station supplies		930.07
Total	$	56,413.47

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks	$	7,952.39
Legal expenses		1,775.15
Insurance		835.87
Contingencies		513.27
Taxes in Iowa		8,404.75
Total	$	19,481.43

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings	$	40,863.47
Maintenance of motive power and cars		13,633.91
Conducting transportation		56,413.47
General expenses, including taxes		19,481.43
Total operating expenses and taxes	$	130,392.28
Operating expenses and taxes per mile of road operated [112.6527 miles]	$ 1,158.76	
Operating expenses and taxes per train mile run, for trains earning revenue [144,173 miles]	.90	
Proportion of operating expenses and taxes for Iowa	All.	
Expenses of running and management of passenger trains	$	15,721.88
Expenses of running and management of passenger trains, per train mile		.22 3-10
Expenses of running and management of freight trains		24,189.64
Expenses of running and management of freight trains, per train mile		.32 7-10
Expenses of running and management of all trains earning revenue		39,911.72
Percentage of expenses to earnings	74.06	

GENERAL EXHIBIT.

Total earnings	$	176,052.27
Total expenses, including taxes		130,392.28
Net earnings		45,659.99
Rentals, specifying amount paid to each company:		
M., I. & N. R'y for line from Humeston to Van Wert, 17.08 miles, for one year		8,550.96
Interest accruing during the year		187,880.00
Interest paid during the year	None.	
Interest paid during the year on account of the road in Iowa	None.	
Interest on funded debt		187,880.00
Net earnings paid C., B. & Q. R. R. Co. and W., St. L. & P. R'y Co...½ each.		
Interest falling due during the year and not paid		187,880 00
Balance for the year		37,109.03
Balance at commencement of the year		73,712.13
Balance at the close of the year, June 30, 1886	$	110,821.16

INCOME ACCOUNT.

Income from earnings	$	176,052.27
Total income from all sources for the year	$	176,052.27
Proportion of income for Iowa	All.	

GENERAL RECAPITULATION.

Total income	$	176,052.27
Total operating expenses and taxes		130,392.28
Net income above operating expenses and taxes		45,659.99
Net income above operating expenses, taxes, interest and rental	$	37,109.03
Gross income per train mile run (144,173 miles)	$ 1.22	
Net income per train mile run (144,173 miles)	.32	
Percentage of net income to stock and debt	.55	
Percentage of net income to cost of road and equipment	.55	

SURPLUS.

Surplus at the commencement of the year	$	73,712.13
Surplus at the close of the year		110,821.16

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1886.

DEBIT.

Construction and equipment	$	6,714,485.87
Cash on hand		88,219.76
Material and supplies on hand		8,549.91
Balance due from railroad companies and others on traffic and miscellaneous accounts		22,627.41
Due from lessees for rental H. & S. R. R. line		469,700.00
Rentals for the year		8,550.96
Operating expenses and taxes for the year		130,392.28
Total		7,442,526.19

CREDIT.

Capital stock	$	4,026,000.00
Funded debt		2,684,000.00
Unpaid vouchers and pay rolls		13,061.79
Interest unpaid on funded debt		469,760.00
Income		73,712.13
Revenue, gross earnings for the year		176,052.27
	$	7,442,526.19

DESCRIPTION OF ROAD.

Length main line of road, from Humeston to Shenandoah, in Iowa, miles	112.527
Total length of road belonging to this company in Iowa	112.527
Aggregate length of sidings and other tracks not above enumerated	8.740
Aggregate length of track, computed as single track, exclusive of sidings	112.527
Total length of steel rails in track in Iowa, exclusive of sidings	5.767
Total length of iron rails in tracks in Iowa	106.760
Weights per yard, steel, 56 pounds.	
Weights per yard, iron, 56 pounds.	
Gauge of track, 4 feet 8½ inches.	
Total miles road operated by this company in Iowa	112.527

STATIONS.

Number of stations on all roads owned by this company	20
Number of stations on all roads operated by this company in Iowa	20
Number of telegraph offices in stations in Iowa	18

EMPLOYES.

Number of persons regularly employed on all roads operated by this company		164
Amount paid employes, including officials, on all roads operated by this company	$	94,673.13

BRIDGES IN IOWA.

	No.	Aggregate Length.
Combination bridges over 100 feet in length	6	700
Wooden trestle and pile	166	23,714

BOX CULVERTS IN IOWA.

Timber	174

CATTLE-GUARDS.

Number of in Iowa	289

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (B. M.)	12,000

ROAD-BED AND TRACK.

Number of track sections in Iowa	21
Average length of sections	5.4
Average number of men in each section gang	3.8
Number of new ties laid in track during the year in Iowa	800
Average number of new ties per mile of road	7

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?
Villisca & Burlington Junction branch C., B. & Q., at Clarinda.
Des Moines, Osceola & Southern, at Van Wert.
What railroads cross your road, under, and at what locality?
Creston & Hopkins branch C., B. & Q., at Conway Crossing, three miles north of Conway.

Number of highway crossings at grade	111
Number of highway crossings over railroad	5
Number of highway crossings under railroad	12
Number of highway bridges 18 feet above track	5

FENCING IN IOWA.

How many miles of your road in Iowa are fenced		38¾
What is the average cost per rod, cents		67
What is the total cost of same	$	16,828.05
How many miles of new fencing have you built during the year		2¾
Give the number of miles needed on both sides of your track in each county in Iowa:		
In Wayne county		3½
In Decatur county		43¾
In Ringgold county		40¼
In Taylor county		39½
In Page county		21½
Total miles		148¼

ROLLING STOCK.

Number of locomotives	18
Number of passenger cars	2
Number of baggage, mail and express cars	2
Number of box freight cars	12
Number of stock cars	16
Number of platform and coal cars	40
Number of other cars	8
Total number of cars	80
Maximum weight of locomotives and tenders, tons	38
Average weight of locomotives and tenders, tons	36½
Number of locomotives equipped with train brake	7
Kind of brake, Westinghouse Automatic.	
Maximum weight of passenger cars, tons	20
Average weight of passenger cars, tons	20
Number of cars equipped with train brake	4
Kind of brake, Westinghouse Automatic.	
Number of passenger cars equipped with Miller platform and buffer	4
The amount of tonnage that can be carried over your road exclusive of cars by an engine of given weight. Weight of engine 38 tons, 240.	

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	70,598
Miles run by freight trains during the year	73,575
Miles run by other trains during the year	12,738
Total train mileage	156,911

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	2
Average weight of passenger trains, exclusive of passengers, tons	76
Average number of cars in freight trains	10.7
Average weight of freight trains, exclusive of freight, tons	145

PASSENGER TRAFFIC.

Total number of passengers carried	40,771
Average amount received from each passenger, cents	.682
Highest rate of fare per mile for any distance, cents	3

FREIGHT TRAFFIC.

Total tons of freight carried	86,290

CAR MILEAGE.

Number of miles run by loaded freight cars east and south	197,224
Number of miles run by loaded freight cars west and north	361,832
Number of miles run by empty freight cars east and south	206,516
Number of miles run by empty freight cars west and north	87,949
Total freight car mileage	853,521
Percentage of empty freght cars hauled east and south to all freight cars hauled east and south	51.1
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north	19.6

SPEED OF TRIANS IN IOWA.

Rate of speed of passenger trains, including stops	21½
Rate of speed of freight trains, including stops	9½

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	Tons.	Per Cent.
Grain	21,681	29.4
Flour	1,007	1.4
Provisions (beef, pork, lard, etc.)	417	.6
Animals	10,397	14.0
Other agricultural products	1,975	2.7
Lumber and forest products	4,761	6.5
Coal	27,806	37.8
Plaster, lime and cement	24	.1
Salt	370	.5
Petroleum and oil	320	.4
Iron, steel and castings	40	.1
Stone and brick	364	.5
Manufactures—articles shipped from point of production	227	.3
Merchandise and other articles not enumerated above	4,234	5.7
Total tons carried	73,533	100.

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freight at the depot, or at the office of such express company? American Express Company and Pacific Express Company. Business is handled by agents of express companies from our stations. Each express company pays $226 per month for privilege of doing local business on the line and 35 cents per hundred pounds for through business curried over the line.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? $42.75 per year per mile of road. Mail is carried on one train each way daily except Sunday. We deliver mail at post offices within eighty rods of stations. Total, $5,758.77.

What amount have paid for receiving and delivering mail to and from stations on your road in Iowa? $227.65.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? 113.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1886.

INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1885. July 22	M. Morgan, brakeman	Yorktown	Fell from car; toes of left foot crushed; carelessness.
October 5	L. R. Craig, conductor	Humeston	Coupling cars; one finger crushed; carelessness.
1886. February 16	H. P. Sayles	Clearfield	Coupling cars; one finger crushed; carelessness.

TABULAR STATEMENT OF ACCIDENTS.

CAUSES OF ACCIDENTS.	KILLED.			INJURED.		
	Passengers.	Employes.	Others.	Passengers.	Employes.	Others.
Derailments	....	....	....	....	....	....
Collisions	....	....	....	....	....	....
Caught in frogs, guard rails or switches	....	....	....	....	....	....
Coupling cars	....	....	....	....	2	....
Falling from trains	....	....	....	....	1	....
Getting on and off trains	....	....	....	....	....	....
Highway crossings	....	....	....	....	....	....
Miscellaneous	....	....	....	....	....	....
Overhead obstructions	....	....	....	....	....	....
Stealing rides	....	....	....	....	....	....
Trespassers on track	....	....	....	....	....	....
Total	....	....	....	....	3	....

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year.....None.
Number of persons injured during the year..... 3
Number of casualties purely accidental during the entire year.....None.
Number resulting from lack of caution, carelessness or misconduct..... 3

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—W. W. Baldwin, Burlington, Iowa.
Secretary—E. C. Murphy, Clarinda, Iowa.
Treasurer—James F. How, St. Louis, Missouri.
General Manager—E. C. Murphy, Clarinda, Iowa.
Auditor and Assistant Treasurer—J. H. Ells, Clarinda, Iowa.
General Passenger Agent and Freight Agent—H. S. Nelson, Clarinda.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

James F. How, St. Louis, Missouri.
George S. Grover, St. Louis, Missouri.
C. L. Wellington, Chicago, Illinois.
W. W. Baldwin, Burlington, Iowa.
H. B. Scott, Burlington, Iowa.
H. E. Jarvis, Burlington, Iowa.

Date of annual meeting of stockholders, second Wednesday of April.
Fiscal year of company ends December 31st.
General offices of the company are located at Clarinda, Iowa.

STATE OF IOWA, }
COUNTY OF PAGE, } ss.

E. C. Murphy, General Manager, and J. H. Ells, Assistant Treasurer, of the Humeston & Shenandoah Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1886, to the best of their knowledge and belief.

(Signed,) E. C. MURPHY.
J. H. ELLS.

Subscribed and sworn to before me, this 13th day of September, A. D. 1886.

W. W. MORSMAN,
[L. S.] *Notary Public.*

Received and filed in the office of the Commissioners of Railroads, this 14th day of September, A. D. 1886.

E. G. MORGAN, *Secretary.*

REPORT

OF THE

ILLINOIS CENTRAL RAILROAD COMPANY,

LESSEE OF THE DUBUQUE & SIOUX CITY, IOWA FALLS & SIOUX CITY AND CEDAR FALLS & MINNESOTA RAILROADS,

FOR THE YEAR ENDING JUNE 30, 1886.

ANALYSIS OF EARNINGS.

Earnings, passenger:		
From local passengers	$ 356,251.70	
From through passengers	112,383.07	
From all passengers		$ 468,634.77
From express		26,451.30
From mails		41,317.30
From other sources, passenger department, train privileges		1,349.94
Total earnings, passenger department		$ 537,753.31
Earnings per train mile run (526,637 miles)	$ 1.01	
Earnings, freight:		
From local	$ 548,222.93	
From through	593,626.49	
From other sources, freight department	3,530.42	
Total earnings, freight department		$ 1,145,379.84
Earnings per train mile run (852,577 miles)	$ 1.34	
Total transportation earnings		$ 1,683,133.15
Earnings per train mile run, from all trains earning revenue (1,379,214 miles)	$ 1.22	
Earnings per mile of road operated (402.16 miles)	4,185.20	
Proportion of earnings for Iowa		1,683,133.15
Rents received for use of road		17,501.44
Rents received for use of stations, etc		751.00
Earnings from all other sources		408.90
Total earnings from all sources		$ 1,701,794.49
Proportion of earnings for Iowa	$ 1,701,794.49	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track		$ 180,332.37
Renewal of rails, (No. tons laid, steel, 4,910.02)		86,463.51
Renewal of ties, (No. laid, 68,299)		31,146.99
Repairs of bridges, including culverts and cattle-guards		27,435.63
Repairs of fences, road-crossings and signs		1,841.94
Repairs of buildings, stations and water-tanks		11,322.25
Total		$ 338,548.69

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives		$ 60,623.44
Repairs of passenger cars		27,246.46
Repairs of freight cars		48,909.38
Total		$ 136,779.28

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives		$ 111,770.00
Water supply		8,286.84
Oil and waste		11,815.95
Locomotive service		98,092.67
Passenger train service		29,423.65
Passenger train supplies		8,515.59
Freight train service		53,567.13
Freight train supplies		5,848.29
Mileage of freight cars (debit balance)		16 091.11
Telegraph expenses (maintenance and operating)		26,303.72
Damage and loss of freight and baggage		1,957.65
Damage to property and catile		5,164.22
Personal injuries		10,605.33
Agents and station service		90,130.36
Station supplies		9,908.69
Total		$ 487,481.20

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks		$ 48,167.71
Legal expenses		16,253.23
Insurance		8,907.58
Outside agencies and advertising		14,819.38
Contingencies		36,104.43
Taxes in Iowa	$ 66,192.63	
Total taxes		66,192.63
Total		$ 190,444.96

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings		$ 338,548.69
Maintenance of motive power and cars		136,779.28
Conducting transportation		487,481.20
General expenses, including taxes		190,444.96
Total operating expenses and taxes		$ 1,153,254.13
Operating expenses and taxes per mile of road operated (402.16 miles)	$ 2,867.65	
Operating expenses and taxes per train mile run, for trains earning revenue (1,379,214 miles)	.84	
Proportion of operating expenses and taxes for Iowa		$ 1,153,264.13
Operating expenses and taxes chargeable to passenger trains on basis of train mileage		440,356.82
Operating expenses per passenger train mile	$ 2.19	
Operating expenses and taxes chargeable to freight trains on basis of train mileage		712,897.31
Operating expenses and taxes per train mile	$ 1.35	
Expenses of running and management of all trains earning revenue		1,153,254.15

GENERAL EXHIBIT.

Total earnings		$ 1,701,794.49
Total expenses, including taxes		1,153,254.13
Net earnings		548,540.36
Rentals, specifying amount paid to each company:		
Dubuque & Sioux City Railroad Company	$ 324,343.73	
Iowa Falls & Sioux City Railroad Company	221,765.48	
Cedar Falls & Minnesota Railroad	113,370.00	
		$ 659,479.21

GENERAL RECAPITULATION.

Total income		$ 1,701,794.49
Total operating expenses and taxes		1,153,254.13
Net income above operating expenses and taxes		548,540.36
Net income above operating expenses, taxes and rental—loss		$ 110,938.85
Gross income per train mile run (1,379,214 miles)	$ 1.23	
Net income per train mile run (1,379,214 miles)	.39	

DESCRIPTION OF ROAD.

Length of main line of road from Dubuque to Sioux City and Cedar Falls and Minnesota Junction to Mona	402.16
Aggregate length of sidings and other tracks not above enumerated, in Iowa	46.98
Aggregate length of track, computed as single track, exclusive of sidings, Iowa	402.16
Total length of steel rails in tracks in Iowa, exclusive of sidings	249.55
Total length of iron rails in tracks in Iowa	152.61

Weight per yard, steel, 60 pounds.
Weight per yard, iron, 42 to 61 pounds.
Gauge of track, 4 feet, 8½ inches.

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each :	
Dubuque & Sioux City R. R.	142.89
Iowa Falls & Sioux City R. R.	183.69
Cedar Falls & Minnesota R. R.	75.58
Total length of above roads in Iowa	402.16
Total miles road operated by this company in Iowa	402.16

STATIONS.

Number of stations on all roads operated by this company	343
Same in Iowa	60
Number of telegraph offices in stations in Iowa	55

EMPLOYES.

Number of persons regularly employed on all roads operated by this company	8,226
Same in Iowa	1,123
Amount paid employes, including officials, on all roads operated by this company	$ 4,735,910.04
Same in Iowa	596,843.30

BRIDGES IN IOWA.

	No.	Aggregate Length.
Wooden truss bridges over 100 feet in length	25	3,588
Iron bridges over 100 feet in length	1	110
Wooden trestle and pile	614	50,578

ARCH CULVERTS AND VIADUCTS IN IOWA.

With 20 feet opening or more, 1; less than 20 feet opening, 17 ..	18	169

BOX CULVERTS IN IOWA.

Timber	30	92
Stone	143	385

CATTLE-GUARDS.

Number of in Iowa	514

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of trestle work replaced with earth during the year (lineal feet)	567

ROAD-BED AND TRACK.

Number of track sections in Iowa	65
Average length of sections, miles	6.8
Average number of men in each section gang	5
Number of new ties laid in track during the year in Iowa	68,299
Average number of new ties per mile of road	170
New rails laid in track during the year in Iowa, steel, tons	4,910.02
Total track laid with new rails during the year in Iowa, miles	51.99

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?

Burlington, Cedar Rapids & Northern, at just west of Independence.
Burlington, Cedar Rapids & Northern, at just west of Cedar Falls.
Central of Iowa, at just west of Ackley.
Burlington, Cedar Rapids & Northern, at just east of Iowa Falls.
Chicago & Northwestern, at just west of Webster City.
Mason City & Fort Dodge, at mile 187 ; 1998.
Des Moines & Ft. Dodge, at Tara.
Chicago, St. Paul, Minneapolis & Omaha, at Sioux City.
Sioux City & Pacific, at Sioux City.
Chicago, Milwaukee & St. Paul, at Sioux City.
Dubuque & Dakota, at just north of Waverly.
Chicago, Milwaukee & St. Paul, at just south of Charles City.

What railroads cross your road, either over or under, and at what locality?

Chicago, Milwaukee & St. Paul, over, at Delaware.
Chicago Iowa & Dakota, under, west of Iowa Falls.
Minneapolis & St. Louis, west of Fort Dodge.

Number of highway crossings at grade	430
Number of highway crossings at which there are flagmen	9
Number of highway crossings over railroad	3
Number of highway crossings under railroad	8
Number of highway bridges 18 feet above track	3
Number of highway bridges less than 18 feet above track. None.	

FENCING IN IOWA.

How many miles of your road in Iowa are fenced	388.51
What is the average cost per rod, cents	85
What is the total cost of the same	$ 62,060.67
How many miles of fencing have you built during the year	2.07
Give the number of miles needed on both sides of your track in each county in Iowa :	
Black Hawk county	9.88
Grundy county	.34
Butler county	18.69
Franklin county	.33
Hardin county	28.34
Hamilton county	16.42
Webster county	14.13
Calhoun county	21.77
Pocahontas county	14.30
Buena Vista county	43.85
Cherokee county	45.00
Plymouth county	57.24
Woodbury county	2.05
Bremer county	18.06
Chickasaw county	7.97
Floyd county	30.49
Mitchell county	27.60
Total miles	356.46

ROLLING STOCK.

	Leased.	Owned.	Total.
Number of locomotives	16	41	57
Number of passenger cars	9	13	22
Number of baggage, mail and express cars	5	9	14
Number of box freight cars, stock cars, platform and coal cars and other cars	206	828	1,034
Total number of cars	220	850	1,070

Maximum weight of locomotives and tenders, tons	67
Average weight of locomotives and tenders, tons	55
Number of locomotives equipped with train brake	16
Kind of brake, Westinghouse Automatic.	
Maximum weight of passenger cars, tons	25
Average weight of passenger cars, tons	21
Number of cars equipped with train brake	36
Kind of brake, Westinghouse Automatic.	
Number of passenger cars equipped with Miller platform and buffer	36
The amount of tonnage that can be carried over your road exclusive of cars, by an engine of given weight. Weight of engine, 55 tons	199

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	526,637
Miles run by freight trains during the year	852,577
Miles run by switching trains during the year	181,428
Miles run by other trains during the year	66,694
Total train mileage	1,627,336

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	4.64
Average weight of passenger trains, exclusive of passengers, tons	152
Average number of cars in freight trains	13.46
Average weight of freight trains, exclusive of freight	189

PASSENGER TRAFFIC.

Number through passengers carried		42,926
Number of local passengers carried		301,858
Total number of passengers carried		344,784
Total passenger mileage, or passengers carried one mile		15,939,958
Average distance traveled by each passenger, miles		46.23
Average amount received from each passenger	§	1.35
Highest rate of fare per mile for any distance, cents		4
Lowest rate of fare per mile for any distance, cents		1
Average rate of fare per mile for all passengers, cents		2.94

FREIGHT TRAFFIC.

Number of tons of through freight carried	383,688
Number of tons of local freight carried	251,631
Total tons of freight carried	635,319
Total mileage of through freight (tons carried one mile)	47,021,600
Total mileage of local freight (tons carried one mile)	28,014,400
Total freight mileage, or tons carried one mile	75,036,000

Average rate per ton per mile received for through freight, cents	1.26
Average rate per ton per mile received for local freight, cents	1.95
Average rate per ton per mile received for all freight, cents	1.52
Percentage of freight originating at, and carried to stations in Iowa, to total freight carried in Iowa	25

CAR MILEAGE.

Number of miles run by loaded freight cars east and south	5,541,660
Number of miles run by loaded freight cars west and north	4,354,162
Number of miles run by empty freight cars east and south	654,476
Number of miles run by empty freight cars west and north	2,315,871
Total freight car mileage	12,866,169
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	10.5
Percentage of empty freight cars hauled west and north to all freight cars cars hauled west and north	34.7

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops	22
Rate of speed of freight trains, including stops	11

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	TONS.	PER CENT.
Grain	98,890	15.5
Flour	26,503	4.2
Provisions (beef, pork, lard, etc.)	2,276	0.4
Animals	65,754	10.4
Other agricultural products	26,263	4.1
Lumber and forest products	62,074	9.8
Coal	141,660	22.3
Salt	7,970	1.2
Petroleum and oil	8,447	1.3
Manufactures—articles shipped from point of production	8,828	1.4
Merchandise, and other articles not enumerated above	186,654	29.4
Total tons carried	635,319	100

TONNAGE CROSSING THE MISSISSIPPI RIVER BRIDGE AT DUBUQUE, IOWA, FOR THE YEAR ENDING JUNE 30, 1886.

East bound number of tons	210,307
West bound number of tons	173,382
Total tons	383,689

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? American Express Company. About $26,000. We take their freights at depots.

SLEEPING-CARS.

Do sleeping, parlor or dining-cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Sleeping cars operated by Pullman's Palace Car Company, owned jointly and equally by the I. C. R. R. and P. P. C. Cos. The usual charges for sleeping car accommodations.

What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. The earnings and expenses are divided equally between the two companies.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? About $41,000.00. Rate fixed by P. O. Department at Washington, based on weight of mails taken every four years.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? None.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? The Western Union Telegraph Company; 402.16 miles.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1885.

KILLED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1885.			
July 17	J. D. Smith, train baggageman	Manson	Uncoupling engine from train.
Nov. 15	F. Broell, boy, 15 years	Waverly	Climbing on freight cars.
Nov. 19	E. F. Hoover, yardmaster	Cherokee	Uncoupling freight cars.
Dec. 11	T. Fitzgerald, boy, 16 years	Waterloo	Climbing on freight cars.

INJURED.

DATE.	NAME.	OCCUPATION.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1885.			
July 7	W. E. Ellis	Fireman	Crawling under engine; leg contusion.
July 18	R. T. Allen	Brakeman	Fell between flat cars; foot and arm bruised.
July 18	E. J. Hewitt	Fireman	Fell off tender step; back contused.
July 18	M. Sheely	Boy, 16 years old	Oiling horse power; fingers amputated.
July 24	C. Whitbeck	Citizen	Coupling freight cars; one finger amputated.
August 17	Dan Hartnett	Apprentice	Using lathe; one joint of finger amputated.
September 29	Frank Iscber	Carpenter	Fell off ladder; elbow dislocated.
October 9	Peter Connelly	Sectionman	Fell off hand car; arm bruised.
October 19	Jas. Barrington	Brakeman	Fell off tender; head and shoulder bruised.
October 26	Peter Curran	Helper	Handle roll of section; leg broken.
October 30	W. P. O'Hara	Brakeman	Fell off top of car; left side bruised.
November 2	W. H. Sharpe	Carpenter	Cut himself with axe; foot cut.
November 9	F. W. Emerson	Brakeman	Uncoupling freight cars; two fingers.
November 21	T. F. Jackson	Switchman	Coupling freight cars; left arm amputated.
November 27	Frank Paul	Brakeman	Coupling cars; end of finger amputated.
December 10	E. J. Chapman	Brakeman	Jumped off train; legs and feet sprained.
December 14	Jas. Chilton	Boy	Fell off caboose car top; bruised.
December 21	W. H. Rubel	Engineer	Finger caught by reverse lever; one finger contused.

REPORT OF ACCIDENTS—CONTINUED.

INJURED.

DATE.	NAME.	OCCUPATION.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1886.			
January 5	Nels P. Anderson	Sectionman	Snow plow derailed; leg bruised.
January 17	Thos. Aylward	Section foreman	Sudden jerk snow plow; one rib fractured.
January 17	G. R. Todd	Fireman	Stepping off engine; ankle sprained.
January 31	J. W. McNeil	Engineer	Fell off board (foot); hurt in groin.
February 10	C. C. Lee	Switchman	Knocked off freight car; cut on eyebrow.
February 20	H. P. Welker	Foreman	Coupling freight cars; thumb lacerated.
February 26	Albert Steiber	Sectionman	Loading railroad iron; one foot lacerated.
March 5	Henry Wallace	Sectionman	Loading railroad iron; two fingers amputated.
March 8	W. F. Gault	Citizen	Walking on track; arm broken.
March 13	W. F. Hall	Engineer	Stepping off engine; leg fractured.
April 1	Thos. Wood	Sectionman	Fell off hand car; both thighs fractured.
April 19	Nels Anderson	Sectionman	Handling rails; one finger and half of off.
May 7	Albert Thwaites	Brakeman	Lumber shifted on cars, collar bone fractured.
May 7	Mich'l Boyle	Citizen	Climbing on moving freight cars; leg amputated.
May 21	Andrew Metz	Car cleaner	Fell out of mail car door; ankle sprained.
June 2	Thos. McElrath	Brakeman	Coupling freight cars; one finger nail torn of.
June 7	Geo. Althouse	Laborer	Dirt fell from steam shovel; left side bruised.
June 28	Mich'l Hanlon	Switchman	Coupling freight cars; one finger lacerated.

TABULAR STATEMENT OF ACCIDENTS.

CAUSES OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employes.	Others.	Passengers.	Employes.	Others.
Derailments	....	....	....	....	1	....
Collisions	....	....	....	....	....	....
Caught in frogs, guard rails, or switches	....	....	....	....	....	....
Coupling cars and uncoupling	....	2	....	....	7	1
Falling from trains	....	....	2	....	2	1
Getting on and off trains	....	....	....	....	4	1
Highway crossings	....	....	....	....	....	....
Miscellaneous	....	....	....	....	17	1
Overhead obstructions	....	....	....	....	....	....
Stealing rides	....	....	....	....	....	....
While intoxicated	....	....	....	....	....	....
Trespassers on track	....	....	....	....	....	1
Total	....	2	2	....	31	5

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year	4
Number of persons injured during the year	36
Number of casualties purely accidental during the entire year	25
Number resulting from lack of caution, carelessness, or misconduct	15
Number of trespassers on track killed	2
Number of trespassers on track injured	2
Number of tramps or others stealing rides killed or injured	3

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—James C. Clarke, Chicago.
Vice-President and Treasurer—Stuyvesant Fish, New York.
Secretary—W. J. Mauriac, New York.
General Manager—E. T. Jeffery, Chicago.
General Superintendent—C. A. Beck, Chicago.
Division Superintendent, Iowa Lines—M. Gilleas, Dubuque.
General Auditor—J. C. Welling, Chicago.
General Passenger Agent—A. H. Hanson, Chicago.
General Freight Agent—Horace Tucker, Chicago.
General Solicitor—B. F. Ayer, Chicago.

Date of annual meeting of stockholders, second Wednesday in March.
Fiscal year of company ends December 31.
General offices of the company are located at 78 Michigan Avenue, Chicago, Illinois.

STATE OF ILLINOIS, } ss.
COUNTY OF COOK. }

James C. Clarke, President, and J. C. Welling, General Auditor, of the Illinois Central Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1886, to the best of their knowledge and belief.

(Signed,) JAS. C. CLARKE.
J. C. WELLING.

[L. S. OF R. R.]

Subscribed and sworn to before me, this 4th day of September, A. D. 1886.

JOHN DUNN,
[L. S.] *Notary Public.*

Received and filed in the office of the Commissioners of Railroads, this 7th day of September, A. D. 1886.

E. G. MORGAN, *Secretary.*

REPORT

OF THE

CEDAR FALLS & MINNESOTA RAILROAD COMPANY

FOR THE YEAR ENDING JUNE 30, 1886.

CAPITAL STOCK.

Amount authorized by articles of association	$ 2,550,000	
Amount authorized by vote of company	1,586,500	
Amount issued; number of shares, 15,865; amount paid in		
Amount of common stock issued		$ 1,586,500.00
Total amount paid in, as per books of the company		$ 1,586,500.00
Amount of stock per mile of road	$ 20,991	
Amount of stock representing the road in Iowa	All in Iowa.	
Amount of stock held in Iowa	23,000	
Total number of stockholders	94	
Number of stockholders in Iowa	1	

DEBT.

Funded debt as follows:		
Bonds due 1907; rate of interest, seven per cent		$ 1,377,000.00
Amount of interest paid on same during the year	$ 96,390	
30 bonds due 1884; rate, extended at six per cent		30,000.00
Total amount of funded debt		$ 1,407,000.00
Amount of debt per mile of road	$ 18,516	
Amount of debt representing the road in Iowa	1,407,000.00	
Total amount of stock and debt		$ 2,993,500.00
Amount of stock and debt per mile of road	39,507	
Amount of interest paid representing the road in Iowa		98,190.00

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES.

Total expended for construction	$ 3,173,500.00
Average cost of construction per mile of road (75.58 miles)	41,988.62
Proportion of cost of construction for Iowa	All in Iowa.

GENERAL EXHIBIT.

Total earnings, fixed rental of $1,500 per mile	$	113,256.60
Total expenses, including taxes		1,613.04
Net earnings		111,643.56
Interest on funded debt		96,390.00
Interest paid on funded debt		96,390.00
Interest on floating debt—bonds extended, $30,000, interest 6 per cent		1,800.00
Interest paid on floating debt—bonds extended, $30,000, interest 6 per cent		1,800.00
Floating debt liquidated during the year—bonds extended		10,000.00
Balance at the close of the year, June 30, 1886	$	3,453.56

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1886.

DEBIT.

To construction	$	3,173,500.00
To New York Life Insurance and Trust Company		1,487.40
To land		2,436.68
To cash		10.03
Total	$	3,177,434.11

CREDIT.

By capital stock	$	1,586,500.00
By bonds		1,377,000.00
By cancelled bonds in sinking fund		170,000.00
By extended bonds		30,000.00
By donations		3,433.14
By interest not due		2,450.00
By sinking fund		1,305.77
By New York office		17.50
By income account		6,727.70
Total	$	3,177,434.11

DESCRIPTION OF ROAD.

Length main line of road from Cedar Falls Junction to Mona—miles	75.58

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—John S. Kennedy, New York City.
Vice-President—James A. Roosevelt, New York City.
Secretary—C. H. Booth, Dubuque, Iowa.
Treasurer—C. H. Booth, Dubuque, Iowa.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

John S. Kennedy, 63 William street, New York City.
James A. Roosevelt, 32, Pine Street, New York City.
J. Kennedy Tod, 63 William street, New York City.
C. W. Benson, Sibley, Iowa.
A. B. Stickney, St. Paul, Minnesota.

Date of annual meeting of stockholders, second Monday in April.
Fiscal year of company ends December 31st.
General offices of the company are located at Dubuque, Iowa.

STATE OF IOWA, } ss.
COUNTY OF DUBUQUE. }

C. H. Booth, Secretary and Treasurer of the Cedar Falls & Minnesota Railroad Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1886, to the best of his knowledge and belief.

(Signed) C. H. BOOTH.

Subscribed and sworn to before me, this 28th day of August, A. D. 1886.

ED. W. DUNCAN,
[L. S.] *Notary Public in and for Dubuque county, Iowa.*

Received and filed in the office of the Commissioners of Railroads, this 31st day of August, A. D. 1886.

G. MORGAN, *Secretary.*

REPORT

OF THE

DUBUQUE & SIOUX CITY RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1886.

CAPITAL STOCK.

Amount authorized by articles of association	$ 6,000,000	
Amount authorized by vote of the company	5,000,000	
Amount issued, number of shares, 49,996; amount paid in		4,999,600.00
Amount of common stock issued		4,999,600.00
Common stock scrip paid		350.62
Total amount paid in as per books of the company		$ 4,999,950.62
Amount of stock per mile of road	$ 35,038.19	
Amount of stock representing the road in Iowa	All.	
Amount of stock held in Iowa	30,200	
Total number of stockholders	419	
Number of stockholders in Iowa	11	

DEBT.

Funded debt as follows:		
Bonds due in 1883, rate of interest extended 5 years at 5 per cent		$ 295,000.00
Amount of interest paid on same during the year	$ 14,750	
Bonds due 1894, rate of interest 7 per cent		586,000.00
Amount of interest paid on same during the year	41,020	
Total amount of funded debt		$ 881,000.00
Contingent liability as guarantor of bonds or debts of other roads: $630,000 bonds bearing 6 per cent interest of Dubuque & Dakota Railroad Company, due in 1919, guaranteed by this company.		
Amount of debt per mile of road	$ 6,173.79	
Amount of debt representing the road in Iowa	All.	
Total amount of stock and debt	5,880,950.62	
Amount of stock and debt per mile of road	41,211.98	
Amount of interest paid representing the road in Iowa		55,770.00

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD.

Total expended for construction		$ 5,621,112.71
Average cost of construction per mile of road (142.7 miles)		39,391.00
Proportion of cost of construction for Iowa	All.	

GENERAL EXHIBIT.

* Total earnings, rental 36 per cent of gross earnings, estimated		$ 281,268.18
Total expenses, including taxes		6,186.44
Net earnings		$ 275,081.74
Interest on funded debt		55,770.00
Interest paid on funded debt		55,770.00
Dividends declared (2 per cent) October 15, 1885		99,988.00
Balance at the close of the year, June 30, 1886		$ 119,323.74
Total rental for 1885	$ 284,855.85	
For last 6 months of 1885	154,268.18	
Received on per cent first 6 months of 1886	127,000.00	
	$ 281,268.18	

INCOME ACCOUNT.

Income from other sources, on I. L. & L. Company stock, 6 per cent dividend	$ 15,648.00

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1886.

DEBIT.

Railroad and appurtenances	$ 5,621,112.71
Iowa Land & Loan Company stock	260,819.40
Bills receivable	127,830.57
Dubuque & Dakota Railroad Company	18,758.36
Dubuque & Dakota Railroad Company bond	1,000.00
New York and Dubuque banks	133,155.39
	$ 6,162,676.43

CREDIT.

Capital stock	$ 4,999,950.62
Construction bonds	586,000.00
First mortgage bonds, extended	295,000.00
Unpaid coupons	3,375.74
Unclaimed dividends	2,906.98
Iowa Land & Loan Company	800.00
Dividend scrip	94.05
Income per cent	274,549.04
	$ 6,162,676.43

DESCRIPTION OF ROAD.

Length of line of road from Dubuque to Iowa Falls	142.70

OFFICERS OF NY, WITH LOCATION OF OFFICES.

President—Morris K. Jesup, New York.
Vice-President—James A. Roosevelt, New York.
Secretary—C. H. Booth, Dubuque, Iowa.
Treasurer—G. H. Candee, Lowell, Massachusetts.

* Estimated, as full settlement under lease is made on at the close of calendar year.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

Morris K. Jesup, New York.
James A. Roosevelt, New York.
Geo. Henry Warren, New York.
S. H. Herriman, New York.
Mason Thomson, New York.
Abram S. Hewitt, New York.
J. Pierpont Morgan, New York.
Lorenzo Blackstone, Norwich, Connecticut.
Richard T. Wilson, New York.

Date of annual meeting of stockholders, second Monday in February.
Fiscal year of company ends December 31.
General offices of the company are located at Dubuque, Iowa.

STATE OF IOWA, COUNTY OF DUBUQUE. } ss.

C. H. Booth, Secretary and Assistant Secretary, of the Dubuque & Sioux City Railroad Company, being duly sworn, deposes and says that he has caused the foregoing statement to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1886, to the best of his knowledge and belief.

(Signed,) C. H. BOOTH.

Subscribed and sworn to before me, this 28th day of August, A. D. 1886.

[L. S.] ED. W. DUNCAN,
Notary Public of Iowa, in and for Dubuque County.

Received and filed in the office of the Commissioners of Railroads, this 31st day of August, A. D. 1886.

E. G. MORGAN, *Secretary.*

REPORT

OF THE

IOWA FALLS & SIOUX CITY RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1886.

CAPITAL STOCK.

Amount authorized by articles of association	$ 6,000,000	
Amount authorized by vote of the company. No vote on question.		
Amount issued, number of shares	46,250	
Amount of common stock issued		$ 4,625,000.00
Capital stock now outstanding	4,600,000	
Total amount paid in, as per books of the company		$ 4,625,000.00
Amount of stock per mile	$ 25,042.19	
Amount of stock representing the road in Iowa		$ 4,600,000.00
Amount of stock held in Iowa	91,600.00	
Total number of stockholders	670	
Number of stockholders in Iowa	9	

DEBT.

Funded debt as follows:		
First mortgage bonds, due October 1, 1917; rate of interest, 7 per cent		$ 2,800,000.00
Amount of interest paid on same during the year	$ 196,000.00	
Total amount of funded debt		$ 2,800,000.00
Total amount of floating debt		138,053.34
Total amount of debt liabilities		$ 2,938,053.34
Amount of debt per mile of road	$ 15,994.63	
Amount of debt representing the road in Iowa		$ 2,938,053.34
Total amount of stock and debt		7,563,053.34
Amount of stock and debt per mile of road	41,036.82	
Amount of interest paid representing the road in Iowa		196,000.00

COST OF ROAD.

CONSTRUCTION OF ROAD.

Total expended for construction	$ 7,585,000.00
Average cost of construction per mile of road (183.69 miles)	$ 41,292.40
Proportion of cost of construction for Iowa	7,585,000.00

ANALYSIS OF INCOME.

Rental and drawback under lease		261,003.15
From land department		250,000.00
Dividends on Missouri Valley Land Company stock		3,740.00
Interest on loans		70,154.54
Rent		1,000.00
Total income from all sources	$	594,897.69
Proportion of income for Iowa	$ 594,897.69	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers	$	5,540.00
General expenses and clerk hire: expenses, $1,934.49; clerks, $1,375.80		3,310.29
Taxes in Iowa		281.02
Total	$	9,131.21

GENERAL EXHIBITS.

Total income	$	594,897.69
Total expenses, including taxes		9,131.31
Net income		585,766.38
Interest accruing during the year		196,000.00
Interest unpaid during the year		194,635.00
Interest paid during the year on account of the road in Iowa		194,635.00
Interest on funded debt		196,000.00
Interest paid on funded debt		194,635.00
Dividends declared (7 per cent)		322,000.00
Interest falling due during the year and not paid		99,085.00
Balance for the year, surplus		67,766.38
Balance at commencement of the year, surplus		1,640,386.94
Balance at the close of the year, June 30, 1886, surplus		1,708,153.32

INCOME ACCOUNT.

Income from rental and drawback	$	261,003.15
Income from stock owned by Missouri Valley Land Company		3,740.00
Income from lands sold or leased during the year		259,000.00
Income from other sources		71,154.54
Total income from all sources for the year	$	594,897.69
Proportion of income for Iowa	$ 594,897.69	

GENERAL RECAPITULATION.

Total income	$	594,897.69
Total expenses and taxes		9,131.31
Net income above expenses and taxes		585,776.38
Net income above expenses, taxes and interest	$	389,766.38
Percentage of net income to stock and debt	7.77	
Percentage of net income to cost of road and equipment	7.72	

SURPLUS.

Surplus at the commencement of the year	$	1,640,386.94
Surplus at the close of the year		1,708,153.32
The amount invested in stocks		8,800.00
Give the name of the road, and the number of shares owned in each of them and the par value of shares: Missouri Valley Land Company; 220 shares; par value, $50.		
Amount in hands of treasurer and assistant treasurer		175,193.65
Office building		10,000.00
Improvement protection fund:		
Invested in company's bonds and stock		591,853.50
In loans drawing interest and in cash		858,146.50
Amount absorbed in construction		185,000.00
Amount in material and balances from other roads		17,213.01
	$	1,846,206.66
Deduct unfunded indebtedness		138,053.34
	$	1,708,153.32

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1886.

DEBIT.

Construction	$	7,585,000.00
Improvement and protection fund		1,450,000.00
Office building		10,000.00
Stock of Missouri Valley Land Company		8,800.00
Cash		175,193.65
Accounts receivable		17,213.01
Total	$	9,246,206.66

CREDIT.

Capital stock	$	4,600,000.00
Funded debt		2,800,000.00
Unfunded debt:		
Interest unpaid		99,715.00
Accounts payable		38,338.34
Profit and loss (balance)		1,708,153.32
Total	$	9,246,206.66

DESCRIPTION OF ROAD.

Length main line of road, from Iowa Falls to Sioux City, miles	183.69
Length main line of road in Iowa	183.69

ADDITIONAL QUESTIONS.

LANDS—CONGRESSIONAL GRANT.

State the number of acres of land your company has already received from the Congressional grants	640,256.11
State the number of acres yet to inure to your company from Congressional grants. Don't know.	
State the average price at which these lands have been sold or contracted by the company	$ 6.85
State the number of acres sold	613,808.74
State the amount received from sales, including amount received on outstanding contracts	4,093,758.78
State the amount unpaid on outstanding contracts	148,907.08
State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1886	4,660,895.83
State the amount expended in sale and management of lands	337,865.37
State the amount of taxes paid on lands	646,128.20
State the amount realized from the sale of lands above the expenses incurred in the management and taxes	3,676,902.26

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Horace Williams, Cedar Rapids, Iowa.
Vice-President—J. Van Deventer, Cedar Rapids, Iowa.
Secretary—P. E. Hall, Cedar Rapids, Iowa.
Treasurer—David P. Kimball, Boston, Mass.
Assistant Treasurer—Chas. H. Clark, Cedar Rapids, Iowa.
Land Commissioner—Henry V. Ferguson, Cedar Rapids, Iowa.
Register of Lands—Chas. H. Clark, Cedar Rapids, Iowa.
Register of Stock—David P. Kimball, Boston, Mass.
Auditor—Henry V. Ferguson, Cedar Rapids, Iowa.
Attorneys—Joy & Wright, Sioux City, Iowa.
Auditor Land Department—J. P. Skea, Cedar Rapids, Iowa.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

Fred. L. Ames, North Easton, Mass.
Oliver Ames, North Easton, Mass.
John I. Blair, Blairstown. N. J.
D. C. Blair, Belvidere, N. J.
David P. Kimball, Boston, Mass.
J. Van Deventer, Clinton, Iowa.
Horace Williams, Clinton, Iowa.

Date of annual meeting of stockholders, Tuesday next preceding the first Thursday in June.

Fiscal year of company ends March 31.

General offices of the company are located at Cedar Rapids, Iowa.

STATE OF IOWA, }
COUNTY OF LINN. } ss.

Henry V. Ferguson, Auditor of the Iowa Falls & Sioux City Railroad Company, being duly sworn, depose and say that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1886, to the best of his knowledge and belief.

[L. S. OF R. R.] (Signed,) HENRY V. FERGUSON.

Subscribed and sworn to before me, this 7th day of September, A. D. 1886.

[L. S.] CHAS. H. CLARK,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 8th day of September, A. D. 1886.

E. G. MORGAN, *Secretary.*

REPORT

OF THE

IOWA NORTHERN RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1886.

CAPITAL STOCK.

Amount authorized by articles of association	$ 2,000,000.00	
Amount authorized by vote of the company	90,000.00	
Amount issued, number of shares 900		
Amount of common stock issued		$ 90,000.00
Total amount paid in as per books of the company		$ 90,000.00
Amount of stock per mile of road	$ 15,000.00	
Amount of stock representing the road in Iowa	90,000.00	
Amount of stock held in Iowa	90,000.00	
Total number of stockholders	6	
Number of stockholders in Iowa	6	

DEBT.

Funded debt as follows:		
50 bonds due 1902, rate of interest 6 per cent		$ 50,000.00
Amount of interest paid on same during the year	$ 3,000.00	
Total amount of funded debt		$ 50,000.00
Amount of debt per mile of road		$ 8,333.33
Amount of debt representing the road in Iowa		50,000.00
Total amount of stock and debt		140,000.00
Amount of stock and debt per mile of road		23,333.33
Amount of interest paid representing the road in Iowa		3,000.00

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD.*

Total expended for construction		$ 148,250.00
Average cost of construction per mile of road (5.93 miles)		25,000.00
Proportion of cost of construction for Iowa	All.	

* NOTE—The road was built by contract. Payment made in stock and bonds as heretofore reported.

ANALYSIS OF EARNINGS.

Earnings, passenger:		
From all passengers		$ 2,430.56
Total earnings, passenger department		$ 2,430.56
Earnings per train mile run (17,010 miles)	$ .143	
Earnings, freight:		
Total earnings, freight department		11,482.52
Earnings per train miles run (17,010 miles)	$ .818	
Total transportation earnings		$ 13,913.08
Earnings per train mile run, from all trains earning revenue (17,010 miles)	$ .818	
Earnings per mile of road operated (5.93 miles)	2,346.22	
Total earnings from all sources		$ 13,913.08
Proportion of earnings for Iowa	All.	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES.)

Repairs of road-bed and track		$ 1,122.40
Renewal of rails		166.14
Total		$ 1,288.54

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Rent of equipment		$ 1,343.32
Total		$ 1,343.32

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives		$ 1,255.04
Oil and waste		173.11
Locomotive service		1,380.00
Brakeman		360.00
Maintenance and operating telephone		
Station supplies		180.00
Total		$ 3,348.15

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks		$ 1,633.31
Stationery and printing		18.20
Contingencies		46.83
Taxes in Iowa	$ 256.21	
Total taxes		256.21
Total		$ 1,954.55

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings	$ 1,288.54
Maintenance of motive power and cars	1,343.32
Conducting transportation	3,348.15
General expenses, including taxes	1,954.55
Total operating expenses and taxes	$ 7,934.56

Operating expenses and taxes per mile of road, operated, (5.93 miles)	$ 1,238.04	
Operating expenses and taxes per train mile run, for trains earning revenue, (17,010 miles)	.466	
Proportion of operating expenses and taxes for Iowa	All.	
Expenses of running and management of freight trains		$ 3,348.15
Expenses of running and management of freight trains, per train mile		.197
Expenses of running and management of all trains earning revenue		3,348.15
Percentage of expense to earnings	.573	

GENERAL EXHIBIT.

Total earnings	$ 13,913.08
Total expenses, including taxes	7,934.56
Net earnings	5,978.52
Interest accrued during the year	3,000.00
Interest paid during the year	3,000.00
Interest paid during the year on account of the road in Iowa	3,000.00
Interest on funded debt	3,000.00
Interest paid on funded debt	3,000.00
Dividends declared, 4 per cent	3,600.00
Balance for the year—deficit	62.48
Balance at commencement of the year	651.77
Balance at the close of the year, June 30, 1886	30.29

INCOME ACCOUNT.

Income from earnings	$ 13,913.08
Total income from all sources for the year	$ 13,913.08
Proportion of income for Iowa	All.

GENERAL RECAPITULATION.

Total income		$ 13,913.08
Total operating expenses and taxes		7,934.56
Net income above operating expenses and taxes		5,978.52
Net income above operating expenses, taxes, interest and rental		$ 2,978.52
Gross income per train mile run (17,010 miles)	$ .818	
Net income per train mile run (17,010 miles)	.175	
Percentoge of net income to stock and debt	0.0213	
Percentage of net income to cost of road and equipment	* 0.0213	

SURPLUS.

Surplus at the commencement of the year	$ 651.77
Surplus at the close of the year	30.29

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1886.

DEBIT.

Property account	$ 140,000.00
Accounts receivable and cash on hand	30.29
Total	$ 140,030.29

* Equipment leased, and cost of road entered same as stock debt.

CREDIT.

Bond account	50,000.00
Stock account	90,000.00
Surplus	30.29
Total	$ 140,030.29

DESCRIPTION OF ROAD.

Length main line of road, from Colfax, Iowa, to Valeria, Iowa, miles	5.93
Total length of road belonging to this company in Iowa	5.93
Aggregate length of sidings and other tracks not above enumerated—estimated	.50
Total length of iron rails in tracks in Iowa	6.43
Weights per yard, iron, 56 pounds.	
Gauge of track, 4 feet 8½ inches.	
Total miles road operated by this company in Iowa	5.93

STATIONS.

Number of stations on all roads owned by this company in Iowa	1
Number of stations on all roads operated by this company in Iowa	1
Number of telephone offices in stations in Iowa	2

EMPLOYES.

Number of persons regularly employed on all roads operated by this company in Iowa	7
Amount paid employes, including officials, on all roads operated by this company	$ 4,495.91

BRIDGES IN IOWA.

	Number.	Aggregate length.
Wooden trestle and pile	9	3,112

BOX CULVERTS IN IOWA.

Timber	6

CATTLE-GUARDS.

Number of in Iowa	8

ROAD-BED AND TRACK.

Number of track sections in Iowa	1
Average length of sections (miles)	5.93
Average number of men in each section gang	3
Number of new ties laid in track during period in Iowa. Ties on hand; no count kept.	

CROSSINGS IN IOWA.

Number of highway crossings at grade	2

FENCING IN IOWA.

Give the number of miles needed, on both sides of your track, in each county in Iowa:	
In Jasper county	10

ROLLING STOCK.

	Leased.
Number of locomotives	1
Number of passenger cars	1
Number of platform and coal cars	3
Number of other cars	1
Total number of cars	5
Maximum weight of locomotives and tenders, tons, about	40
The amount of tonnage that can be carried over your road exclusive of cars, by an engine of given weight. Weight of engine, 30 tons	250

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Total train mileage	17,010

CARS AND WEIGHT OF TRAINS.

Average number of cars in freight trains	6
Average weight of freight trains, exclusive of freight, about, tons	85

PASSENGER TRAFFIC.

Number of local passengers carried	16,204
Total number of passengers carried	16,204
Total passenger mileage, or passengers carried one mile	69,677
Average distance traveled by each passenger, miles	4.3
Average amount received from each passenger, cents	15
Highest rate of fare per mile for any distance, cents	3½
Lowest rate of fare per mile for any distance, cents	3½
Average rate of fare per mile for all passengers, cents	3½

FREIGHT TRAFFIC.

Total tons of freight carried	45,930
Total freight mileage, or tons carried one mile	160,755
Average rate per ton per mile received for local freight, cents	.078
Average rate per ton per mile received for all freight, cents	.078
Average cost per ton per mile to move freight, cents	.049
Percentage of freight originating at, and carried to stations in Iowa, to total freight carried in Iowa	All.

CAR MILEAGE.

Number of miles run by loaded freight cars east and south	12,365
Number of miles run by empty freight cars west and north	12,365
Total freight car mileage	24,730
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north	100

SPEED OF TRAINS IN IOWA.

Rate of speed of freight trains, including stops, miles per hour	8

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	Tons.	Per cent.
Coal	45,930	100
Total tons carried	45,930	100

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—F. H. Griggs, Davenport, Iowa.
Vice-President—D. Ryan, Newton, Iowa.
Secretary—G. A. Goodrich, Colfax, Iowa.
Treasurer—G. A. Goodrich, Colfax, Iowa.
General Superintendent—D. S. Couch, Iowa.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

F. H. Griggs, Davenport, Iowa.
D. Ryan, Newton, Iowa.
J. S. Wylie, Davenport, Iowa.
D. S. Couch, Colfax, Iowa.
G. A. Goodrich, Colfax, Iowa.

Date of annual meeting of stockholders, second Tuesday in June.
Fiscal year of company ends June 1st.
General offices of the company are located at Colfax, Iowa.

STATE OF IOWA, COUNTY OF JASPER. } ss.

D. S. Couch, General Superintendent, Geo. A. Goodrich, Secretary of the Iowa Northern Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full and correct statement of the condition and affairs of said company on the 30th day of June, A. D. 1886, to the best of their knowledge and belief.

D. S. COUCH.
GEO. A. GOODRICH.

Suscribed and sworn to before me this 26th day of August, 1886.
[L. S.]
C. E. CRAGAN,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 31st day of August, A. D. 1886.

E. G. MORGAN, *Secretary.*

REPORT

OF THE

MINNEAPOLIS & ST. LOUIS RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1886.

CAPITAL STOCK.

Amount authorized by articles of association	$ 20,000,000.00	
Amount authorized by vote of the company	10,000,000.00	
Amount issued: number of shares, 97,685; amount paid in		$ 9,768,500.00
Amount of common stock issued		5,768,500.00
Amount of preferred stock issued, and conditions of preferment—to receive dividend of 7 per cent before common stock receives any		4,000,000.00
Total amount paid in, as per books of the company		$ 9,768,500.00
Amount of stock per mile of road	$ 26,487.25	
Amount of stock representing the road in Iowa	3,697,620.10	
Amount of stock held in Iowa	14,400.00	
Total number of stockholders	442	
Number of stockholders in Iowa	34	

DEBT.

Funded debt as follows:		
Southwestern extension bonds due 1918, rate of interest 7 per cent		$ $636,000.00
Amount of interest paid on same during the year	$ 44,520.00	
First bonds due 1907, rate of interest 7 per cent		455,000.00
Amount of interest paid on same during the year	31,850.00	
Pacific extension bonds due 1921, rate of interest 6 per cent		1,382,000.00
Amount of interest paid on same during the year	82,920.00	
Minn. & Duluth bonds due 1907, rate of interest 7 per cent		280,000.00
Interest paid	19,600.00	
First mortgage bonds due 1927, rate of interest 7 per cent		950,000.00
Interest paid	66,500.00	
Iowa extension bonds due 1909, rate of interest 7 per cent		1,015,000.00
Interest paid	71,050.00	
Real estate bonds due 1901, rate of interest 6 per cent		100,000.00
Interest paid	6,000.00	
Income bonds due 1890, rate of interest 7 per cent		500,000.00
Interest paid	35,000.00	
Improvement and equipment bonds due 1922, rate of interest 6 per cent		2,000,000.00
Interest paid	120,000.00	
Total amount of funded debt		$ 7,318,000.00
Floating debt:		
Total amount of floating debt, less cash and cash assets		$ 1,754,719.16
Total amount of debt liabilities		$ 9,072,719.16
Amount of debt per mile of road	$ 24,600.65	
Amount of debt representing the road in Iowa		$ 3,434,250.74
Total amount of stock and debt		18,841,219.16
Amount of stock and debt per mile of road	51,087.90	
Amount of interest paid representing the road in Iowa		232,163.17

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES.

Total expended for construction		$ 16,179,383.06
Average cost of construction per mile of road (368.8 miles)	$ 43,870.34	
Proportion of cost of construction for Iowa	6,124,299.51	

COST OF EQUIPMENT.

Locomotives		$ 707,158.21
Snow-plows on wheels		2,004.85
Passenger, mail, baggage, express, parlor, dining, sleeping, freight and other cars		1,337,218.48
Wrecking-cars, pile-drivers and tools		6,453.60
Total for equipment		$ 2,052,835.14
Average cost of equipment per mile of road operated by company (368.8 miles)		5,566.26
Proportion of cost of equipment for Iowa		777,049.90
Total cost of road and equipment		$ 18,232,218.20
Average cost of road and equipment per mile (368.8 miles)		$ 49,436.60
Proportion of cost of road and equipment for Iowa		6,901,349.41
Average cost of road and equipment per mile in Iowa (139.6 miles)		49,436.60

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

New side track		$ 6,004.69
Land, land damages, and fences		16,097.96
Machine shops, including machinery and tools		10,741.71
Engineering, agencies, salaries and other expenses during construction		1,750.00
Balance due on Iowa lines		7,300.00
Double track extension		88,346.11
Total for construction		$ 130,240.47
Total expenditures charged to property accounts		$ 130,240.47
Net addition to property account for the year		130,240.47

ANALYSIS OF EARNINGS.

Earnings, passenger :		
From all passengers		$ 288,498 29
From express and baggage		23,629.84
From mails		28,530.66
From other sources, passenger department		7,738.33
Total earnings, passenger department		$ 348,397.12
Passenger earnings per train mile run [402,293 miles]	$ .866	
Earnings, freight	$ 1,205,252.21	
From other sources, freight department	7,738.34	
Total earnings, freight department		$ 1,212,990.55
Earnings per train mile run [778,767 miles.]	$ 1.558	
Total transportation earnings		$ 1,561,387.67
Earnings per train mile run, from all trains earning revenue [1,181,060 miles]	$ 1.322	
Earnings per mile of road operated [org. 358.7 miles]	4,352.91	
Proportion of earnings for Iowa		300,762.73
Rents received for use of road and equipment		82,955.86
Total earnings from all sources		$ 1,644,343.53
Proportion of earnings for Iowa	301,955.24	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track		$ 140,761.53
Renewal of rails		13,988.07
Number laid, steel	1,169.7	
Renewal of ties		56,002.44
Number laid	91,699	
Repairs of bridges, including culverts and cattle-guards		14,690.15
Repairs of fences, road-crossings and signs		8,140.60
Repairs of buildings, stations and water-tanks		26,320.43
Total		$ 259,903.22

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives		$ 72,010.64
Repairs of passenger cars		17,287.22
Repairs of freight cars		91,993.83
Total		$ 181,291.69

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives		$ 87,992.01
Water supply		12,187.74
Oil and waste		5,552.73
Locomotive service		107,789.57
Passenger train service		17,143.06
Passenger train supplies		3,743.24
Mileage of passenger cars (debit balance)		6,434.13
Freight train service		59,812.09
Freight train supplies		5,630.00
Mileage of freight cars (debit balance)		8,363.77
Telegraph expenses (maintenance and operating)		22,818.60
Damage and loss of freight and baggage		1,606.77
Damages to property and cattle		2,556.25
Personal injuries		8,256.91
Agents and station service		101,779.97
Station supplies		5,520.92
Total		$ 457,187.76

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks		$ 49,531.59
Legal expenses		10,119.05
Insurance		2,195.28
Stationery and printing		12,123.89
Outside agencies and advertising		22,404.57
Contingencies		4,862.92
Taxes in Iowa	$ 13,737.18	
Taxes in other States	47,391.23	
Total taxes		61,128.41
Total		$ 162,365.71

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings		$ 259,903.22
Maintenance of motive power and cars		181,291.69
Conducting transportation		457,187.76
General expenses, including taxes		162,365.71
Total operating expenses and taxes		$ 1,060,748.38
Operating expenses and taxes per mile of road operated (358.2 miles)	$ 2,957.20	
Operating expenses and taxes per train mile run, for trains earning revenue, 1,181,060 miles	.8984	
Proportion of operating expenses and taxes for Iowa		$ 313,262.14

Percentage of expenses to earnings, 67.84.

GENERAL EXHIBIT.

Total earnings		$ 1,644,343.53
Total expenses, including taxes		1,060,748.38
Net earnings		583,595.15
Rentals, specifying amount paid to each company:		
Chicago, Milwaukee & St. Paul Railway	$ 3,663.99	
Minn & Northwestern Railway	4,946.38	
Northern Pacific Railway	8,717.32	
Des Moines & Ft. Dodge Railway	2,400.00	
Miscellaneous	353.55—	20,081.24
Interest accruing during the year		613,335.11
Interest paid during the year		613,335.11
Interest paid during the year on account of the road in Iowa		232,163.17
Interest on funded debt		602,081.53
Interest paid on funded debt		602,081.53
Interest on floating debt		11,253.08
Interest paid on floating debt		11,253.08
Balance for the year (deficit)		49,821.30
Balance at commencement of the year (deficit)		479,625.05
Balance at the close of the year, June 30, 1886 (deficit)		$ 529,446.35

INCOME ACCOUNT.

Income from earnings		$ 1,561,387.67
Income from lands sold or leased during the year		1,192.51
Income from other sources		81,763.35
Total income from all sources for the year		$ 1,644,343.53
Proportion of income for Iowa	$ 301,955.24	

GENERAL RECAPITULATION.

Total income		$ 1,644,343.53
Total operating expenses and taxes		1,060,748.38
Net income above operating expenses and taxes		583,595.15
Net deficit operating expenses and taxes, interest and rental		$ 49,821.30
Gross income per train mile run (1,181,060 miles)	$ 1.392	
Net income per train mile run	None.	
Percentage of net income to stock and debt	3.10	
Percentage of net income to cost of road and equipment	3.10	

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1886.

DEBIT.

Cost of road and equipment	$ 18,232,218.20
Stock and bonds of other corporations	74,554.61
Material and fuel	94,039.31
Cash on hand	32,075.16
Balances due from agents, railroad companies, etc	195,281.95
Income account deficit	529,446.35
Interest on bonds	
Total	$ 19,157,615.58

CREDIT.

Capital stock	$ 9,768,500.00
Funded debt	7,313,000.00
Floating debt	2,076,115.58
	$ 19,157,615.58

DESCRIPTION OF ROAD.

Length main line of road from Minneapolis to Angus, miles		260.6
Length main line of road in Iowa		138.1
Length main line of road in Minnesota		122.5
Length of double track on main line		5.0
Branches owned by this company:		
Kalo Junction to Kalo, Iowa	1.5	
Hopkins to Morton	91.7	
Lake Park Junction to Lake Park	1.5	
East Minneapolis to White Bear	13.5	
Total length of branches owned by this company		108.2
Total length of branches owned by this company in Iowa		1.5
Total length of road belonging to this company		368.8
Total length of road belonging to this company in Iowa		139.6
Aggregate length of sidings and other tracks not above enumerated		76.2
Same in Iowa		11.1
Aggregate length of track, computed as single track, exclusive of sidings in Iowa		139.6
Total length of steel rails in tracks in Iowa, exclusive of sidings		34.9
Total length of iron rails in tracks in Iowa		104.7

Weights per yard, steel, 50, 55, 56 and 60 pounds.
Weights per yard, iron, 50 pounds.
Gauge of track, 4 feet 8½ inches.

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each:	
St. Paul to Minneapolis	10.5
If any part of the road was first opened for operation during the past year, state the date. February 1st; St. Paul to Minneapolis.	
*Total miles of road operated by this company	365.8
Total miles of road operated by this company in Iowa	139.6

STATIONS.

Number of stations on all roads owned by this company	69
Same in Iowa	28
Number of stations on all roads operated by this company	69
Same in Iowa	28
Number of telegraph offices in stations in Iowa	16

EMPLOYES.

Number of persons regularly employed on all roads operated by this company	1,455
Same in Iowa (approximate)	180
Amount paid employes, including officials, on all roads operated by this company	$ 810,483.80
Same in Iowa (approximate)	100,260.00

*13.5 miles, Minneapolis to White Bear, owned but not operated by this company.

BRIDGES IN IOWA.

	No.	Aggregate Length.
Wooden truss bridges over 100 feet in length	1	163
Combination bridges over 100 feet in length	3	360
Wooden trestle and pile	108	6,949

BOX CULVERTS IN IOWA.

Timber	176
Stone	205

CATTLE-GUARDS.

Number of in Iowa	102

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Timber box culverts replaced with timber	10
Give the average number of years the trestle and pile bridges last on your road in Iowa	8
Give the average number of years that wooden truss bridges last on your road in Iowa	8

ROAD-BED AND TRACK.

Number of track sections in Iowa	27
Average length of sections, miles	5.2
Average number of men in each section gang	4.3
Number of new ties laid in track during the year in Iowa	91,699
Average number of new ties per mile of road	655
New rails laid in track during the year in Iowa—steel	1,169.7 tons.
Total track laid with new rails during the year in Iowa—miles	12.4
What is the average number of years that iron rails last in your track on main line in Iowa?	6
What is the average number of years that iron rails last in your track on branches in Iowa?	10
What is the average number of years that steel rails last in your track on main line in Iowa	8
What is the average number of years that steel rails last in your track on branches in Iowa?	18
What is the average number of years that ties last in your track in Iowa?	
Pine	5 years.
Oak	8 years.

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?	
Chicago, Milwaukee & St. Paul, at Britt.	
Chicago & Northwestern, at Luverne and Ogden.	
Burlington, Cedar Rapids & Northern, at Livermore.	
Des Moines & Fort Dodge, at Angus	
What railroad crosses your road, either over or under, and at what locality?	
Chicago & Northwestern, at Humboldt and Dayton.	
Illinois Central, at Fort Dodge.	
Number of highway crosssings at grade	103

FENCING IN IOWA.

How many miles of your road in Iowa are fenced		38.04
What is the average cost per rod, cents—estimated		85
What is the total cost of same—estimated	$	10,346.88
How many miles of new fencing have you built during the year		3.5
Give the number of miles needed on both sides of your track in each county in Iowa:		
In Winnebago county		15.10
In Hancock county		24.10
In Kossuth county		7.00
In Humboldt county		13.10
In Webster county		19.50
In Boone county		22.66
Total miles		101.46

ROLLING STOCK.

	Owned.	Total.
Number of locomotives—includes 2 in service Minneapolis R'y Transfer Co.; 2 out of service	69	69
Number of passenger cars	18	18
Number of baggage, mail, and express cars	11	11
Number of box freight cars	1,257	1,257
Number of stock cars	56	56
Number of platform and coal cars	667	667
Number of other cars	43	43
Total number of cars	2,052	2,052
Maximum weight of locomotives and tenders, tons		62
Average weight of locomotives and tenders, tons		50
Number of locomotives equipped with train brake		20
Kind of brake. Westinghouse.		
Maximum weight of passenger cars, tons		23½
Average weight of passenger cars, tons		22½
Number of cars equipped with train brake		31
Kind of brake. Westinghouse.		
Number of passenger cars equipped with Miller platform and buffer		31
The amount of tonnage that can be carried over your road exclusive of cars, by an engine of given weight. Weight of engine, 39 tons		270

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	402,293
Miles run by freight and mixed trains during the year	778,767
Miles run by switching trains during the year, work	17,954
Total train mileage	1,199,014

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	3
Average weight of passenger trains, exclusive of passengers	135,000
Average number of cars in freight trains	17
Average weight of freight trains, exclusive of freight	297,500

PASSENGER TRAFFIC.

Total number of passengers carried		273,190
Total passenger mileage, or passengers carried one mile		12,020,345
Average distance traveled by each passenger, miles		44
Average amount received from each passenger	$	1.05.6
Highest rate of fare per mile for any distance, cents		4
Lowest rate of fare per mile for any distance, cents		1
Average rate of fare per mile for all passengers, cents		2.4

FREIGHT TRAFFIC.

Total tons of freight carried	1,160,682
Total freight mileage, or tons carried one mile	109,568,383
Average rate per ton per mile received for all freight	.01
Average cost per ton per mile to move freight. Cannot be given.	
Percentage of freight originating at, and carried to stations in Iowa, to total freight carried in Iowa. (This should not include fuel or any material for the use of the road)	17.1

CAR MILEAGE.

Number of miles run by loaded freight cars east and south	4,199,765
Number of miles run by loaded freight cars west and north	5,249,766
Number of miles run by empty freight cars east and south	2,688,742
Number of miles run by empty freight cars west and north	1,506,366
Total freight car mileage	13,644,639
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	39
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north	22.3

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles	20
Rate of speed of freight trains, including stops, miles	12

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain	126,630	10.91
Flour	202,655	17.40
Provisions (beef, pork, lard, etc.)	10,911	.94
Animals	20,312	1.75
Other agricultural products	9,518	.82
Lumber and forest products	229,699	19.79
Coal	266,376	22.95
Plaster, lime and cement	40,160	3.46
Salt	1,393	.12
Petroleum and oil	2,437	.21
Iron, steel and castings	74,400	6.41
Stone and brick	16,017	1.38
Manufactures—articles shipped from point of production	20,080	1.73
Merchandise and other articles not enumerated above	140,094	12.07
Total tons carried	1,160,682	100

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	TONS.	PER CENT.
Grain	13,023	5.61
Flour	6,639	2.86
Provisions (beef, pork, lard, etc.)	789	.34
Animals	7,080	3.05
Other agricultural products	5,618	2.42
Lumber and forest products	65,903	28.39
Coal	107,015	46.10
Plaster, lime and cement	11,746	5.06
Salt	279	.12
Iron, steel and castings	348	.15
Stone and brick	1,625	.7
Manufactures—articles shipped from point of production	1,462	.63
Merchandise and other articles not above enumerated	10,609	4.57
Total tons carried	232,136	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? United States Express Company; they pay this company on a *per diem* basis; they do a regular express, freight and money-order business, and handle their own freight.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? $92.34 per mile per annum, on terms prescribed by the U. S. Postoffice Department. Total, $12,742.92.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa?

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? None.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union Telegraph Company; 138.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1886.

KILLED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1885.			
December 23	T. Gorman, brakeman	Laverne	Fell off train; killed.
1886.			
February 8	O. Morness, tramp	Fort Dodge	Fell off train; killed.

INJURED.

1885.			
December 15	C. Tierney, brakeman	Laverne	Coupling; sprained ankle.
1886.			
March 29	A. McCurdy, brakeman	Angus	Coupling; finger broken.
April 29	J. Mansing, laborer	Fort Dodge	Fell off hand car; rib broken.
February 8	G. Ulmer, brakeman	Ogden	Coupling; fingers bruised.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employes.	Others.	Passengers.	Employes.	Others.
Derailments	....	....	....	....	....	....
Collisions	....	....	....	....	....	....
Caught in frogs, guard rails or switches	....	....	....	....	....	....
Coupling cars	....	....	....	....	3	....
Falling from trains	....	1	1	....	....	....
Getting on and off trains	....	....	....	....	....	....
Highway crossings	....	....	....	....	....	....
Miscellaneous	....	....	....	....	1	....
Overhead obstructions	....	....	....	....	....	....
Stealing rides	....	....	....	....	....	....
While intoxicated	....	....	....	....	....	....
Tresspassers on track	....	....	....	....	....	....
Total	....	1	1	....	4	....

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year	2
Number of persons injured during the year	4
Number resulting from lack of caution, carelessness, or misconduct	All
Number of persons killed while intoxicated, supposed	1
Number of tramps or others stealing rides killed or injured	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—R. R. Cable, Chicago, Illinois.
Vice-President—W. H. Truesdale, Minneapolis, Minnesota.
Secretary—Jos. Gaskell, Minneapolis, Minnesota.
Treasurer—Jos. Gaskell, Minneapolis, Minnesota.
General Manager—W. H. Truesdale, Minneapolis, Minnesota.
Superintendent—T. E. Clarke, Minneapolis, Minnesota.
Superintendent of Telegraph—E. G. Russell, Minneapolis, Minnesota.
Auditor—T. J. Hyman, Minneapolis, Minnesota.
General Passenger Agent—S. F. Boyd, Minneapolis, Minnesota.
General Freight Agent—J. A. Hanley, Minneapolis, Minnesota.
General Solicitor—J. D. Springer, Minneapolis, Minnesota.

DIRECTORS NAME AND POST-OFFICE ADDRESS.

R. R. Cable, Chicago, Illinois.
H. H. Porter, Chicago, Illinois.
A. Kimball, Chicaso, Illinois.
Thos. F. Withrow, Chicago, Illinois.
David Dows, New York,
H. R. Bishop, New York.
W. D. Washburn, Minneapolis, Minnesota.
W. H. Truesdale, Minneapolis, Minnesota.
J. D. Springer, Minneapolis, Minnesota.

Date of annual meeting of stockholders, first Tuesday in October.
Fiscal year of company ends December 31st.
General offices of the company are located at Minneapolis.

STATE OF MINNESOTA, } ss.
COUNTY OF HENNEPIN. }

W. H. Truesdale, Vice-President, and T. J. Hyman, Auditor of the Minneapolis & St. Louis Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1886, to the best of his knowledge and belief.

(Signed,) W. H. TRUESDALE.
T. J. HYMAN.

Subscribed and sworn to before me, this 28th day of September, A. D. 1886.

HOWARD S. ABBOTT,

[L. S.] *Notary Public in and for Hennepin county, Minnesota.*

Received and filed in the office of the Commissioners of Railroads, this 30th day of September, A. D. 1886.

E. G. MORGAN, *Secretary.*

REPORT

OF THE

MINNESOTA & NORTHWESTERN RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1886.

CAPITAL STOCK.

Amount authorized by articles of association	$ 10,000,000		
Amount authorized by vote of company	3,235,000		
Amount issued, number of shares, 32,350; amount paid in		$	3,235,000.00
Amount of common stock issued			1,941,000.00
Amount of preferred stock issued and conditions of preferment, 7 per cent, when earned			1,294,000.00
Total amount paid in, as per books of the company.		$	3,235,000.00
Amount of stock per mile of road	$ 25,000.00		
Amount of stock representing the road in Iowa			504,000.00
Amount of stock held in Iowa	18,450.00		
Total number of stockholders	333		
Number of stockholders in Iowa	2		

In addition to the above, there has been issued $1,606,000 preferred stock, and $2,409,000 of common stock, against advances of money which have been made and deposited in trust under an agreement for building 170 miles of road, now under construction, from Hayfield to Dubuque.

DEBT.

Funded debt as follows:			
First mortgage bonds due July 1, 1934, rate of interest	5 per cent.	$	2,588,000.00
Amount of interest paid on same during the year	$ 129,400.00		
Total amount of funded debt		$	2,588,000.00
Total amount of debt liabilities		$	2,588,000.00
Amount of debt per mile of road	$ 20,000.00		
Amount of debt representing the road in Iowa		$	404,000.00
Total amount of stock and debt			5,823,000.00
Amount of stock and debt per mile of road	45,000.00		
Amount of interest paid representing the road in Iowa			20,200.00

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES.

Road built by contract		$ 4,658,400.00
Additional expended by railroad company		264,108.52
Total expended for construction		4,922,508.52
Average cost of construction per mile of road (129 miles)		38,158.98
Proportion of cost of construction for Iowa		727,200.00

COST OF EQUIPMENT.

Locomotives		$ 160,143.36
Passenger, mail, baggage and express cars		67,156.15
Freight and other cars		316,215.06
Total for equipment		$ 543,514.57
Average cost of equipment per mile of road operated by company (109 miles)	$ 4,986.37	
Proportion of cost of equipment for Iowa		
Total cost of road and equipment		$ 5,466,023.09
Average cost of road and equipment per mile (129 miles)		$ 42,372.27
Proportion of cost of road and equipment for Iowa		855,919.86
Average cost of road and equipment per mile in Iowa (20.2 miles)		42,372.27
Total cost of road and equipment		5,466,023.09
Cost of bridge over Mississippi River at St. Paul		211,490.89
Cost of St. Paul terminal facilities		309,260.00
Cost of Minneapolis terminals		325,620.31
Cost of shop grounds and improvements near St. Paul		49,879.60
Total		$ 6,362,273.89

ANALYSIS OF EARNINGS.

Rents received for use of road	$ 7,011.48
Total earnings from all sources	$ 7,011.48

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1886.

DEBIT.

Cost of road, 129.4 miles		$ 4,922,508.52
Cost of bridge over Mississippi river at St. Paul	$ 211,490.89	
Cost of St. Paul terminals	309,260.00	
Cost of Minneapolis terminals	325,620.31	
Shop grounds and improvements	49,879.60—	896,250.80
Equipment		543,514.57
Right of way and engineering expenses on extension lines		110,510.39
Fuel and other supplies	$ 34,582.15	
Accounts receivable	40,939.16	
Municipal bonds	19,000.00—	94,512.31
Cash		22,951.12
Cash deposited in New York and London to pay coupon No. 4, due July 1, 1886		64,700.00
Operating expenses	$ 193,417.03	
Taxes	5,633.08	
Insurance	403.21	
Interest and exchange	1,613.01	
Interest on bonds	92,000.00	
Rent right of way at Lyle	50.00—	293,116.33
Total		$ 6,948,073.04

CREDIT.

First mortgage bonds		$ 2,588,000.00
Preferred stock		1,294,000.00
Common stock		1,941,000.00
Due on audited vouchers	$ 27,308.93	
Due on pay rolls	68,874.81	
Due on accounts	32,774.55—	128,958.39
Profit and loss		31,970.00
Coupon No. 4, due July 1, 1886		64,700.00
Due construction department for advances made against subscriptions for new construction, payable in securities on completion of work, and invested in additional equipment terminals and right of way, made necessary by extension lines		610,629.01
Gross earnings		288,815.64
Total		$ 6,948,073.04

Floating debt covered by material and available assets on hand. Amount due construction department is payable in securities on completion of work.

DESCRIPTION OF ROAD.

Length of main line of road from St. Paul to Lyle, miles	109.2
Length of main line of road in Iowa	20.2
Branches owned by this company:	
22 miles of second division (Dubuque Junction, near Hayfield, toward Dubuque,) completed June 30, 1886.	
Total length of road belonging to this company	129.4
Total length of road belonging to this company in Iowa	20.2
Aggregate length of sidings and other tracks not above enumerated	18.5
Same in Iowa	8
Aggregate length of track, computed as single track, exclusive of sidings	129.4
Same in Iowa	20.2
Total length of steel rails in tracks in Iowa, exclusive of sidings	20.2
Weights per yard, steel, 60 pounds.	
Gauge of track, 4 feet, 8½ inches.	

STATIONS.

Number of stations on all roads owned by this company in Iowa	26
Same in Iowa	2
Number of stations on all roads operated by this company in Iowa	24

BRIDGES IN IOWA.

	No.	Aggregate Length.
Iron bridges over 100 feet in length	2	299
Wooden trestle and pile	13	1,242

BOX CULVERTS IN IOWA.

Timber	33	942

CATTLE-GUARDS.

Number of in Iowa	41

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	Kind.	Material.	When built.	Length in feet.
2½ miles south of Lyle	Pratt truss	Wrought iron	December, 1885	179
1½ miles south of Melton	Pratt truss	Wrought iron	January, 1886	75
1 miles north of Manly Junction	Pratt truss	Wrought iron	February, 1886	120
Total				374

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?
Burlington, Cedar Rapids & Northern, at Manly Junction.
Number of highway crossings at grade 20

FENCING IN IOWA.

How many miles of your road in Iowa are fenced		20.2
What is the average cost per rod	$	1.24
What is the total cost of same		7,948.29
How many miles of new fencing have you built during the year		40

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—A. B. Stickney, St. Paul.
Vice-President—Wm. Lewis Boyle, Winnepeg.
Secretary—J. I. Thompson, St. Paul.
Treasurer—C. W. Benson, St. Paul.
General Superintendent—Raymond Du Puy, St. Paul.
Chief Engineer—H. Fernstrom, St. Paul.
Auditor—F. W. Davis, St. Paul.
General Passenger and Freight Agent—H. M. Littell, St. Paul.
General Solicitor—J. I. Thompson, St. Paul.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

A. B. Stickney, St. Paul.
Maurice Auerbach, St. Paul.
C. W. Benson, St. Paul.
W. R. Merriam, St. Paul.
Wm. Dawson, St. Paul.
Robert A. Smith, St. Paul.
Crawford Livingston, St. Paul.
Ansel Oppenheim, St. Paul.
Sam. C. Stickney, St. Paul.
Wm. Lewis Boyle, Winnepeg.
C. F. Benson, Sibley.
K. D. Dunlap, Sibley.

Date of annual meeting of stockholders, first Wednesday after first Tuesday in June.
Fiscal year of company ends June 30th.
General offices of the company are located at St. Paul, Minnesota.

STATE OF MINNESOTA, } ss.
COUNTY OF RAMSEY, }

H. Fernstrom, Chief Engineer, and F. W. Davis, Auditor, of the Minnesota & Northwestern Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1886, to the best of their knowledge and belief.

(Signed,) H. FERNSTROM.
F. W. DAVIS.

Subscribed and sworn to before me, this 10th day of September, A. D. 1886.

[L. S.] ROBERT C. WIGHT,
Notary Public, Ramsey county, Minn.

Received and filed in the office of the Commissioners of Railroads, this 14th day of September, A. D. 1886.

E. G. MORGAN, *Secretary.*

REPORT

OF THE

MISSOURI, IOWA & NEBRASKA RAILWAY COMPANY.

FOR THE YEAR ENDING JUNE 30, 1886.

CAPITAL STOCK.

Amount issued : number of share 24,860.96; amount paid in	$ 2,486,096.00

ANALYSIS OF EARNINGS.

Earnings, passenger :		
From local passengers	$ 38,058.76	
From through passengers	7,310.68	
From all passengers		45,369.44
From express and baggage		10,263.46
From mails		7,342.12
From other sources, passenger department		184.97
Total earnings, passenger department		$ 63,159.99
Earnings per train mile run (28,006 miles)	$ 77.02	
Earnings, freight :		
From local	101,347.28	
From through	80,913.36	
From other sources, freight department	1,094.73	
Total earnings, freight department		$ 183,355.37
Total transportation earnings		$ 246,515.36
Earnings per train mile run from all trains earning revenue (220,352 miles)	$ 1.12	
Earnings per mile of road operated (131 miles)	1,881.79	
Proportion of earnings for Iowa		113,643.58
Rents received for use of road		28,351.44
Car mileage (credit balances)		14,344.06
Earnings from all other sources		379.04
Total earnings from all sources		$ 289,589.90
Proportion of earnings for Iowa	$ 113,643.58	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed, track and renewal of rails	$ 119,275.37
No. tons laid, steel, 2,796 2060-2240.	
No. tons laid, iron, 1,039 1776-2240.	
Renewal of ties, number laid, 28,017.	
Repairs of bridges, buildings and water tanks, including culverts and cattle-guards	8,846.47
Repairs of fences, road-crossings and signs	1,857.56
Total	$ 129,979.40

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Superintendence	$ 1,654.36
Repairs of locomotives	17,546.56
Repairs of passenger cars	5,353.74
Repairs of freight cars	27,450.53
Total	$ 52,005.19

CLASS 3.—CONDUCTING TRANSPORTATION.

Water supply	$ 3,647.73
Locomotive service	36,567.64
Freight and passenger train service	18,867.10
Mileage of freight cars (debit balance)	1,634.81
Mail expense	193.23
Pool expense	154.00
Damages to property and cattle	905.41
Personal injuries	600.00
Agents and station service	24,505.72
Superintendence	3,000.00
Total	$ 90,075.64

CLASS 4.—GENERAL EXPENSES.

Account receiver's expense and salary		$ 6,709.00
Salaries of general officers and clerks		9,226.39
Legal expenses		5,331.50
Insurance		655.39
Stationery, printing and advertising		1,647.31
Outside agencies		489.55
Contingencies, furniture and fixtures		606.25
Taxes in Iowa	$ 2,065.66	
Total taxes		2,065.66
Total		$ 26,731.05

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings		$ 129,979.40
Maintenance of motive power and cars		52,005.19
Conducting transportation		90,075.64
General expenses, including taxes		26,731.05
Total operating expenses and taxes		$ 298,791.28
Operating expenses and taxes per mile of road operated (131 miles)	$ 2,280.85	
Operating expenses and taxes per train mile run, for trains earning revenue (131 miles)	1.36	
Proportion of operating expenses and taxes for Iowa		$ 137,742.78
Percentage of expenses to earnings	103.02	

GENERAL EXHIBIT.

Total earnings	$	289,589.90
Total expenses, including taxes		298,791.28
Deficit		9,201.38
Rentals, specifying amount paid to each company:		
St. Louis, Keokuk & Northwestern Railway		3,115.20
Interest paid during the year		2,474.56

DESCRIPTION OF ROAD.

Length of main line of road from Keokuk to Humeston	131
Length of main line in Iowa	56½
Length main line of road in Missouri	74½
Total length of road belonging to this company	131
Total length of road belonging to this company in Iowa	54
Aggregate length of sidings and other tracks not above enumerated, miles	14 3-5
Same in Iowa	9 3-5
Aggregate length of track, computed as single track, exclusive of sidings	131
Same in Iowa	56½
Total length of steel rails in tracks in Iowa, exclusive of sidings	16½
Total length of iron rails in tracks in Iowa	40
Weight per yard, steel, 60 pounds; iron, 52 pounds.	
Gauge of track, 4 feet 8½ inches.	
Total miles road operated by this company in Iowa	56.50

STATIONS.

Number of stations on all roads owned by this company	24
Same in Iowa	11
Number of stations on all roads operated by this company	24
Same in Iowa	11
Number of telegraph offices in stations in Iowa	10

EMPLOYES.

Number of persons regularly employed on all roads operated by this company		350
Same in Iowa		350
Amount paid employes, including officials, on all roads operated by this company, average per month	$	13,300.00
For year		167,228.31

BRIDGES IN IOWA.

	No.	Aggregate Length.
Wooden truss bridges over 100 feet in length	2	249
Wooden trestle and pile	197	15,073

ARCH CULVERTS AND VIADUCTS IN IOWA.

With 20 feet opening or more	1
Less than 20 feet opening	52

BOX CULVERTS IN IOWA.

Timber	82
Stone	26

CATTLE GUARDS.

Number of in Iowa	146	

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewal of wooden bridges during the year (feet B. M.)		28,542
Timber culverts replaced with timber	7	12,588
Give the average number of years the trestle and pile bridges last on your road in Iowa		6
Give the average number of years that wooden truss bridges last on your road in Iowa		7

ROAD-BED AND TRACK.

Number of track sections in Iowa	10
Average length of sections, miles	5.6
Average number of men in each section gang, including foreman	5
Number of new ties laid in track during the year in Iowa	13,535
Average number of new ties per mile of road	240
New rails laid in track during the year in Iowa—steel (1,518 tons) miles	16½
What is the average number of years that iron rails last in your track on main line in Iowa?	10
What is the average number of years that steel rails last in your track on main line in Iowa?	15
What is the average number of years that ties last in your track in Iowa?	7

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?	
Chicago, Burlington & Kansas City, at Sedan.	
Chicago, Rock Island & Pacific, at Centerville.	
Chicago, Burlington & Quincy, at Humeston.	
Wabash, St. Louis & Pacific, at Glenwood Junction, Missouri, (2 miles west of).	
Number of highway crossings at grade	133
Number of highway crossings over railroad	2

FENCING IN IOWA.

How many miles of your road in Iowa are fenced		26½
What is the average cost per rod, cents		50
What is the total cost of the same	$	4,240.00
How many miles of fencing have you built during the year		4¼
Give the number of miles needed on both sides of your track in each county in Iowa:		
Appanoose county		9½
Wayne county		20¼
Total miles		29¾

ROLLING STOCK.

	Owned.	Total.
Number of locomotives	12	12
Number of passenger cars	7	7
Number of baggage, mail and express cars	2	2
Number of box freight cars	371	371
Number of stock cars	174	174
Number of platform and coal cars	184	184
Number of other cars	23	23
Total number of cars	761	761

Maximum weight of locomotives and tenders, tons	58
Average weight of locomotives and tenders, tons	53
Number of locomotives equipped with train brake	3
Kind of brake: Westinghouse air brake.	
Maximum weight of passenger cars, tons	20
Average weight of passenger cars, tons	20
Number of cars equipped with train brake	9
Kind of brake: Westinghouse air brake.	
Number of passenger cars equipped with Miller platform and buffer	9
The amount of tonnage that can be carried over your road exclusive of cars, by an engine of given weight. Weight of engine, 58 tons	240

MILEAGE TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	82,006
Miles run by freight trains during the year	138,346
Miles run by other trains during the year	4,500
Total train mileage	224,852

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	3
Average weight of passenger trains, exclusive of passengers, pounds	120,000
Average number of cars in freight trains	14
Average weight of freight trains, exclusive of freight, pounds	260,000

PASSENGER TRAFFIC.

Number of through passengers carried	3,786
Number of local passengers carried	80,283
Total number of passengers carried	84,069
Total passenger mileage, or passengers carried one mile	1,717,834
Average distance traveled by each passenger, miles	20.43
Average amount received from each passenger, cents	54
Highest rate of fare per mile for any distance, cents	3
Lowest rate of fare per mile for any distance, cents	1
Average rate of fare per mile for all passengers, cents	2.6

FREIGHT TRAFFIC.

Number of tons of through freight carried	72,732
Number of tons of local freight carried	81,940
Total tons of freight carried	154,672

CAR MILEAGE.

Number of miles run by loaded freight cars east and south	627,819
Number of miles run by loaded freight cars west and north	299,273
Number of miles run by empty freight cars east and south	158,826
Number of miles run by empty freight cars west and north	148,237
Total freight car mileage	1,234,155
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	21.4
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north	33.1

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles (per hour)	20
Rate of speed of freight trains, including stops, miles (per hour)	12

TONNAGE CROSSING THE MISSISSIPPI RIVER BRIDGE AT KEOKUK, IOWA, FOR THE YEAR ENDING JUNE 30, 1886.

East bound number of tons	33,073
West bound number of tons	3,916
Total tons	36,989

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? During the year ending June 30, 1886, the American and Pacific Express Companies enjoyed privileges on the M., I. & N. R'y for a consideration of $400 each per month. The express freight was taken at the depots of this road.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? $3,384.72 per annum.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? $180 per annum.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? None.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and and how many miles do each own? Western Union Telegraph Company; 56½ miles.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

General Manager—H. F. Clark, Keokuk, Iowa.
Auditor—J. F. Howell, Keokuk, Iowa.
General Passenger and Freight Agent—W. L. Speirs, Keokuk, Iowa.
General Solicitor—F. T. Hughes, Keokuk, Iowa.
Receiver—Thomas Thacher, Keokuk, Iowa.

Fiscal year of company ends June 30th.
General offices of the company are located at Keokuk, Iowa.

STATE OF IOWA, } ss.
COUNTY OF LEE. }

Thomas Thacher, Receiver, of the Missouri, Iowa & Nebraska Railway Company, being duly sworn, depose and say that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June A. D. 1886, to the best of his knowledge and belief.

(Signed,) THOMAS THACHER, *Receiver.*

Subscribed and sworn to before me, this 18th day of September A. D. 1886.

WILLIAM T. RANKIN,
[L. S.] *Notary Public.*

Received and filed in the office of the Commissioners of Railroads, this 20th day of September A. D. 1886.

E. G. MORGAN, *Secretary.*

REPORT

OF THE

OTTUMWA & KIRKVILLE RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1886.

CAPITAL STOCK.

Amount authorized by articles of association	$ 500,000.00	
Amount authorized by vote of the company	15,000.00	
Amount issued, number of shares 1,500, amount paid in		
Amount of common stock issued		$ 150,000.00
Total amount paid in as per books of the company		$ 150,000.00
*Amount of stock per mile of road	$ 45,004.50	
Amount of stock representing the road in Iowa	150,000.00	
Amount of stock held in Iowa	400.00	
Total number of stockholders	6	
Number of stockholders in Iowa	4	

DEBT.

Funded debt as follows:		
Bonds due, rate of interest 6 per cent		$ 97,000.00
Amount of interest paid on same during the year	$ 5,220.00	
Total amount of funded debt		$ 97,000.00
Floating debt:		
Total mount of floating debt for property bought		48,988.11
Total amount of debt liabilities		$ 145,988.11
Amount of debt per mile of road	$ 43,800.80	
Amount of debt representing the road in Iowa	145,998.11	
Total amount of stock and debt		295,988.11
Amount of stock and debt per mile of road	88,805.31	
Amount of interest paid representing the road in Iowa	5,220.00	

*This amount of stock covers also investment in coal property—lands.

COST OF ROAD AND EQUIPMENT.

Construction of road		$ 69,602.16
All other items charged to construction not enumerated above		297,134.03
Total expended for construction		$ 366,736.19
*Average cost of construction per mile of road [3.333 miles]	$ 110,031.86	
Proportion of cost of construction for Iowa	All.	

COST OF EQUIPMENT.

Total for equipment		$ 11,353.07
Average cost of equipment per mile of road operated by company [3.333 miles]	$ 3,405.92	
Proportion of cost of equipment for Iowa	11,353.07	
Total cost of road and equipment		$ 378,089.26
Average cost of road and equipment per mile [3.333 miles]	$ 113,437.78	
Proportion of cost of road and equipment for Iowa	All.	

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Land, land damages, and fences	$ 12,964.52
Kirkville Supply Company, stock	46,636.90
Any other expenditures charged to property account—mine equipment	5,826.98
Total expenditures charged to property accounts	$ 63,428.40
Property sold (or reduced in valuation on the books) and credited property accounts during the year (specifying same)—construction	$ 595.94
Net addition to property account for the year	62,832.46

ANALYSIS OF EARNINGS.

Earnings, passenger:		
From all passengers		$ 3,330.16
From express and baggage		68.25
Total earnings, passenger department		$ 3,398.41
Earnings, freight:		
Total earnings, freight department		13,933.20
Total transportation earnings		$ 17,331.61
Earnings per train mile run, from all trains earning revenue (11,700 miles)	$ 1.48	
Earnings per mile of road operated (3.33 miles)	15,105.00	
Total earnings from all sources		$ 17,331.61
Proportion of earnings for Iowa	$ 17,331.61	

*See note on page 368.

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track		$ 700.00
Renewal of rails (number tons laid, steel, 42)		1,596.28
Repairs of bridges, including culverts and cattle-guards, fences, road crossings, signs, buildings, stations and water tanks		228.54
Total		$ 2,524 82

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives		$ 375.00
Repairs of passenger cars		600.00
Repairs of freight cars		50.00
Total		$ 1,025.00

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives, water supply, oil and waste, locomotive service, freight train service and freight train supplies		$ 5,369.73
Damages to property and cattle		26.10
Agents and station service		1,253.50
Total		$ 6,649.33

CLASS 4—GENERAL EXPENSES.

Insurance		$ 309.45
Taxes in Iowa	$ 1,378.97	
Total taxes		1,378.97
Total		$ 1,688.42

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings		$ 2,524.82
Maintenance of motive power and cars		1,025.00
Conducting transportation		6,649.33
General expenses, including taxes		1,688.42
Total operating expenses and taxes		$ 11,887.57
Operating expenses and taxes per mile of road operated (3.333 miles)		$ 3,566.63
Percentage of expenses to earnings	68.59	

GENERAL EXHIBIT.

Total earnings		$ 17,331.61
Total expenses, including taxes		11,887.57
Net earnings		5,444.04
Rentals, specifying amount paid to each company:		
Chicago, Rock Island & Pacific Railway		6,000.00
Interest accruing during the year		7,167.04
Interest paid during the year		7,167.04
Interest paid during the year on account of the road in Iowa		7,167.04
Interest on funded debt		5,220.00
Interest paid on funded debt		5,220.00
Interest on floating debt		1,947.04
Interest paid on floating debt		1,947.04
Floating debt liquidated during the year		27,207.35
Balance for the year, deficit		34,930.35
Balance at commencement of the year, deficit		24,778.85
Balance at the close of the year, June 30, 1886, deficit		$ 59,709.20

INCOME ACCOUNT.

Income from earnings		$ 17,331.61
Income from lands sold or leased during the year		20,619.41
Income from other sources: K. S. Co., dividend		12,400.00
Total income from all sources for the year		$ 50,350.02

GENERAL RECAPITULATION.

Total income		$ 50,350.02
Total operating expenses and taxes		11,887.57
Net income above operating expenses and taxes		38,462.45
Net income above operating expenses, taxes, interest and rental		$ 25,295.41
Percentage of net income to stock and debt	8.54	
Percentage of net income to cost of road and equipment	6.89	

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1886.

DEBIT.

Wapello Coal Company stock		$ 10,000.00
Main equipment		93,561.61
Railway construction		69,602.16
Real estate		158,575.52
Bond sinking fund		10,000.00
Rolling stock		11,353.07
Profit and loss		100.00
Kirkville Supply Company stock		44,636.29
Total		$ 397,829.26

CREDIT.

Capital stock		$ 150,000.00
Bonded debt		97,000.00
Amount receivable and payable, balance		69,429.16
Income account		90,400.10
		$ 397,829.96

DESCRIPTION OF ROAD.

Length main line of road, from Comstock to Kirkville, in Iowa, miles	3.33
This company also runs over the track of the C. R. I. & P. R'y from Comstock to Ottumwa, and the earnings reported cover those on this track as well. (8.17 miles.)	
Total length of road belonging to this company in Iowa	3.33
Aggregate length of sidings and other tracks not above enumerated	1.76
Aggregate length of track, computed as single track, exclusive of sidings	3.33
Total length of steel rails in track in Iowa, exclusive of sidings	1.16
Total length of iron rails in tracks in Iowa	2.17
Weights per yard, steel, 56 pounds.	
Weights per yard, iron, 47 pounds.	
Gauge of track, 4 feet 8½ inches.	
Total miles road operated by this company in Iowa, including track of C., R. I. & P., Comstock to Ottumwa	11.50

STATIONS.

Number of stations on all roads owned by this company in Iowa	2
Number of stations on all roads operated by this company in Iowa	2
Number of telegraph offices in stations in Iowa	1

EMPLOYES.

Number of persons regularly employed on all roads operated by this company in Iowa	10
Amount paid employes, including officials, on all roads operated by this company	$ 6,749.00

BRIDGES IN IOWA.

	No.	Aggregate Length.
Wooden trestle and pile	12	544

BOX CULVERTS IN IOWA.

Timber	17	180

CATTLE-GUARDS.

Number of in Iowa	6

ROAD-BED AND TRACK.

Number of track sections in Iowa	1
Average length of sections	3.33
Average number of men in each section gang	3
Number of new ties laid in track during the year in Iowa	200
New rails laid in track during the year—steel (42 tons), miles	0.478
What is the average number of years that iron rails last in your track on main line in Iowa?	4
Number of highway crossings at grade	8

FENCING IN IOWA.

How many miles of your road in Iowa are fenced, single fence	2
What is the average cost per rod, cents	50
What is the total cost of same	$ 320.00
Give the number of miles needed on both sides of your track in each county in Iowa:	
In Wapello county	4½

ROLLING STOCK.

	Owned.	Total.
Number of locomotives	1	1
Number of passenger cars, way car	1	1
Total number of cars	1	1

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by mixed trains during the year	11,700
Total train mileage	11,700

CARS AND WEIGHT OF TRAINS.

Average number of cars in freight trains	25
Average weight of freight trains, exclusive of freight, tons estimated	250

PASSENGER TRAFFIC.

Total number of passengers carried	11,180
Total passenger mileage, or passengers carried one mile	130,200
Average distance traveled by each passenger, miles	11*
Average amount received from each passenger	29.7
Highest rate of fare per mile for any distance	3½
Average rate of fare per mile for all passengers	2.7

FREIGHT TRAFFIC.

Total tons of freight carried	265,733
Total freight mileage, or tons carried one mile	2,365,930
Average rate per ton per mile received for all freight, cents	59
Percentage of freight originating at, and carried to stations in Iowa, to total freight carried in Iowa	100

SPEED OF TRAINS IN IOWA.

Rate of speed of freight trains, including stops, 12 miles per hour.

TONNAGE OF ARTICLES TRANSPORTED.

	Tons.	Per cent.
Coal	262,193	98.2
Merchandise and other articles not enumerated above	3,540	.01.8
Total tons carried	265,733	100.

ADDITIONAL QUESTION

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freight at the depot, or at the office of such express company? American Express Company pays 17 cents per 100 pounds for all freight carried over this road; they do a general express business, and deliver goods at depot.

*The mileage and earnings are on the whole distance from Ottumwa to Kirkville.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1886.

KILLED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1885. October	5 David Bridenstine, brakeman	Kirkville, (near freight house switch)	Fell from pilot; carelessness; left foot and arm crushed.

INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1885. October	1 Hy. McNabb, brakeman	Between Comstock and Kirkville	Fell from train; arm crushed by wheel of empty coal car passing over same.

TABULAR STATEMENT OF ACCIDENTS.

CAUSES OF ACCIDENTS.	KILLED.			INJURED.		
	Passengers.	Employes.	Others.	Passengers.	Employes.	Others.
Derailments	....	....	....	....	....	....
Collisions	....	....	....	....	....	....
Caught in frogs, guard rails or switches	....	....	....	....	....	....
Coupling cars	....	....	....	....	....	....
Falling from trains	....	....	....	....	1	....
Getting on and off trains	....	....	....	....	....	....
Highway crossings	....	....	....	....	....	....
Miscellaneous	....	1	....	....	....	....
Overhead obstructions	....	....	....	....	....	....
Stealing rides	....	....	....	....	....	....
Trespassers on track	....	....	....	....	....	....
Total	....	1	....	....	1	....

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year	1
Number of persons injured during the year	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—T. J. Potter, Chicago, Illinois.
Vice-President and General Manager—H. L. Waterman, Kirkville, Iowa.
Secretary—H. E. Jarvis, Burlington, Iowa.
Treasurer—A. C. Hatfield, Kirkville, Iowa.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

T. J. Potter, Chicago, Illinois.
Lyman Cook, Burlington, Iowa.
J. W. Blythe, Burlington, Iowa.
H. B. Scott, Burlington, Iowa.
W. W. Baldwin, Burlington, Iowa.

Date of annual meeting of stockholders, first Monday in June.
Fiscal year of company ends, December 31st.
General officers of the company are located at Kirkville, Iowa

STATE OF ILLINOIS, } ss.
COUNTY OF COOK. }

T. J. Potter, President of the Ottumwa & Kirkville Railway Company, being duly sworn, depose and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1886, to the best of his knowledge and belief.

(Signed) T. J. POTTER.

Subscribed and sworn to before me, this 11th day of September, A. D. 1886.

[L. S.] LESTER O. GODDARD, *Notary Public.*

Received and filed in the office of the Commissioners of Railroads, this 13th day of September, A. D. 1886.

E. G. MORGAN, *Secretary.*

REPORT

OF THE

PRAIRIE DU CHIEN & McGREGOR RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1886.

CAPITAL STOCK.

Amount authorized by articles of association	$ 100,000	
Amount authorized by vote of the company	100,000	
Amount issued, number of shares	1,000	
Amount of common stock issued		$ 100,000.00
Total amount paid in, as per books of the company		$ 100,000.00
Amount of stock per mile	$ 50,000.00	
Amount of stock representing the road in Iowa	12,500.00	
Amount of stock held in Iowa	None.	
Total number of stockholders	5	
Number of stockholders in Iowa	None.	

ANALYSIS OF EARNINGS.

Total earnings from all sources		$ 65,087.65
Proportion of earnings for Iowa	$ 8,135.96	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES.)

Total	$ 17,745.58

CLASS 3.—CONDUCTING TRANSPORTATION.

Total	$ 19,381.52

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks		$ 8,400.00
Taxes in Iowa	$ 169.90	
Taxes in other States	1,095.80	
Total taxes		1,265.70
Total		$ 9,665.70

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings		$ 17,745.08
Conducting transportation		19,381.52
General expenses, including taxes		9,665.70
Total operating expenses and taxes		$ 46,792.30
Operating expenses and taxes per mile of road operated (2 miles)	$ 23,396.15	
Proportion of operating expenses and taxes for Iowa		$ 5,849.04

GENERAL EXHIBIT.

Total earnings	$ 65,087.65
Total expenses, including taxes	46,792.30
Net earnings	18,295.35
Balance for the year	18,295.35
Balance at commencement of the year	17,137.52
Balance at the close of the year, June 30, 1886	$ 35,432.87

INCOME ACCOUNT.

Income from earnings		$ 65,087.65
Total income from all sources for the year		$ 65,087.65
Proportion of income for Iowa	$ 8,135.96	

GENERAL RECAPITULATION.

Total income	$ 65,087.65
Total operating expenses and taxes	46,792.30
Net income above operating expenses and taxes	18,295.35
Net income above operating expenses, taxes, interest and rental	$ 18,295.35

SURPLUS.

Surplus at the commencement of the year	$ 17,137.52
Surplus at the close of the year	35,432.87

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1886.

DEBIT.

Cost of bridge	$ 100,000.00

CREDIT.

Capital stock	$ 100,000.00

DESCRIPTION OF ROAD.

The road is a bridge across the Mississippi river, between Prairie du Chien, Wisconsin, and North McGregor, Iowa. Total length two miles, of which one and three fourths are in Wisconsin and one fourth in Iowa.

EMPLOYES.

Number of persons regularly employed on all roads operated by this company	23

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—John Lawler, Prairie du Chien, Wisconsin.
Secretary and Treasurer—Thos. C. Lawler, Prairie du Chien, Wisconsin.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

John Lawler, Prairie du Chien, Wisconsin.
Thos. C. Lawler, Prairie du Chien, Wisconsin.
James Lawler, Prairie du Chien, Wisconsin.
John D. Lawler, Mitchell, Dakota.
Dan. W. Lawler, St. Paul, Minnesota.

Date of annual meeting of stockholders, November 9th.
Fiscal year of company ends June 30.
General offices of the company are located at Prairie du Chien, Wisconsin.

STATE OF WISCONSIN, COUNTY OF CRAWFORD. } ss.

Thos. C. Lawler, Secretary and Treasurer, of the Prairie du Chien & McGregor Railway Company, being duly sworn, deposes and says that he has caused the foregoing statement to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1886, to the best of his knowledge and belief.

(Signed,) THOS. C. LAWLER.

[L. S. OF R. R.]

Subscribed and sworn to before me, this 8th day of September, A. D. 1886.

[L. S.] L. F. S. VIELE,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 11th day of September A. D. 1886.

E. G. MORGAN, *Secretary.*

REPORT

OF THE

SIOUX CITY & PACIFIC RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1886.

CAPITAL STOCK.

Amount authorized by articles of association	$ 6,000,000	
Amount authorized by vote of the company	2,068,400	
Amount issued, number of shares 20,684; amount paid in		$ 2,068,400.00
Amount of common stock issued		1,899,400.00
Amount of preferred stock issued, and conditions of preferment		169,000.00
Interest 7 per cent per annum, payable semi-annually on April 1st and October 1st, secured by trust mortgage on road between Missouri Valley and California Junction, Iowa.		
Total amount paid in, as per books of the company		$ 2,068,400.00
Amount of stock per mile of road	$ 19,255.26	
Amount of stock representing the road in Iowa	1,530,700	
Amount of stock held in Iowa	2,600	
Total number of stockholders	73	
Number of stockholders in Iowa	5	

DEBT.

Funded debt as follows:		
First mortgage bonds due January 1, 1898, rate of interest 6 per cent		$ 1,628,000.00
Amount of interest paid on same during the year	Nothing.	
United States subsidy second mortgage bonds due January 1st, 1898, rate of interest 6 per cent		1,628,320.00
Amount of interest paid on same during the year	Nothing.	
Total amount of funded debt		$ 3,256,320.00
Floating debt:		
Total amount of floating debt		$ 2,123,124.80
Contingent liability as guarantor of bonds or debts of other roads:		
$3,600,000 of Fremont, Elk & Mo. Val. R. R. Co. bonds.		
$1,161,000 of Mo. Val & B. Ry. and B. Co. bonds.		
Total amount of debt liabilities		$ 5,379,444.80
Amount of debt per mile of road	$ 50,078.61	
Amount of debt representing the road in Iowa		$ 4,029,826.13
Total amount of stock and debt		7,447,844.80
Amount of stock and debt per mile of road	69,333.87	
Amount of interest paid representing the road in Iowa		27,983.62

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES.

Cannot state.

EQUIPMENT.

Cannot state.

Total cost of road and equipment	$	5,524,889.07
Average cost of road and equipment per mile (107.42 miles)	$	51,432.50
Proportion of cost of road and equipment for Iowa		4,138,780.71
Average cost of road and equipment per mile in Iowa (80.47 miles)		51,432.50

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Bridging and masonry	$	2,269.77
Land, land damages and fences		162.94
Passenger and freight stations, coal sheds, water stations, engine houses, car sheds, turn-tables, machine shops, including machinery and tools		17,164.96
Construction of side tracks		7,373.60
Total for construction	$	26,971.27
Total expenditures charged to property accounts	$	26,971.27
Net addition to property accounts for the year	$	26,971.27

ANALYSIS OF EARNINGS.

Earnings, passenger :			
From all passengers		$	202,424.63
From express and baggage			11,829.38
From mails			13,994.05
Total earnings, passenger department		$	228,248.06
Earnings per train mile run (110,656 miles)	$ 2.06.26		
Earnings, freight :			
Total earnings, freight department		$	264,486.29
Earnings per train mile run (88,400 miles)	$ 2.99.19		
Total transportation earnings		$	492,734.35
Earnings per train mile run, from all trains earning revenue (199,056 miles)	$ 2.47.53		
Earnings per mile of road operated (107.42 miles)	4,586.98		
Proportion of earnings for Iowa			369,115.00
Received for use of road			12,545.44
Rents received for use of stations, etc			1,232.50
Car mileage (credit balances)			1,050.16
Earnings from all other sources			7,809.36
Total earnings from all sources		$	515,371.81
Proportion of earnings for Iowa	$ 386,072.42		

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track		$	26,030.12
Renewal of rails	$ 12,661.51		
Number tons laid, steel, 535.			
Number tons laid, iron, 142¾.			
Renewal of ties, (No. laid, 26,751)	8,359.59		
Repairs of bridges, including culverts and cattle-guards			1,469.88
Repairs of fences, road-crossings and signs			225.51
Repairs of buildings, stations and water-tanks			8,480.98
Total		$	31,904.57

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	$	13,357.86
Repairs of passenger and freight cars		25,759.61
Total	$	39,117.47

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives	$	32,041.81
Water supply		1,295.52
Oil and waste		1,364.00
Locomotive service		18,840.29
Passenger train service		5,709.04
Passenger train supplies		1,056.92
Mileage of passenger cars (debit balance)		1,406.81
Freight train service		8,608.11
Freight train supplies		53.69
Mileage of freight cars (debit balance)		7 071.00
Telegraph expenses (maintenance and operating)		4,488.96
Damage and loss of freight and baggage		908.08
Damage to property and cattle		895.95
Personal injuries		9,692.08
Agents and station service		27,413.82
Station supplies		1,170.03
Total	$	121,016.11

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks		$	15,249.41
Legal expenses			2,954.29
Stationery and printing			1,576.64
Outside agencies and advertising			1,957.20
Contingencies			2,207.58
Taxes in Iowa	$ 13,003.15		
Taxes in other States	3,542.77		
Total taxes			16,545.92
Total		$	40,491.04

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings		$ 31,904.57
Maintenance of motive power and cars		39,117.47
Conducting transportation		121,016.11
General expenses, including taxes		40,491.04
Total operating expenses and taxes		$ 232,529.19
Operating expenses and taxes per mile of road operated (107.42 miles)	$ 2,164.67	
Operating expenses and taxes per train mile run, for trains earning revenue (199,056 miles)	1.16.82	
Proportion of operating expenses and taxes for Iowa		$ 174,191.24

Percentage of expenses and taxes to earnings, 45.12.

GENERAL EXHIBIT.

Total earnings		$ 515,371.81
Total expenses, including taxes		232,529.19
Net earnings		282,842.62
Interest accruing during the year		232,734.74
Interest paid during the year		37,355.54
Interest paid during the year on account of the road in Iowa		27,983.62
Interest on funded debt		195,379.20
Interest paid on funded debt	Nothing.	
Profit and loss	$ 52,678.97	
Interest paid on floating debt		37,355.54
Dividends declared (7 per cent), interest on preferred stock		11,830.00
Interest falling due during the year and not paid		195,379.20
Balance for the year	Credit.	90,956.85
Balance at commencement of the year	Debit.	1,585,656.03
Balance at the close of the year, June 30, 1886	Debit.	$ 1,494,699.18

INCOME ACCOUNT.

Income from earnings		$ 515,371.81
Income from other sources		62,678.97
Total income from all sources for the year		$ 568,050.78
Proportion of income for Iowa	$ 425,535.71	

GENERAL RECAPITULATION.

Total income		$ 568,050.78
Total operating expenses and taxes		232,529.19
Net income above operating expenses and taxes		335,521.59
Net income above operating expenses, taxes, interest, and rental		$ 90,956.03
Gross income per train mile run (199,056 miles)	$ 2.8537	
Net income per train mile run (199,056 miles)	1.6855	
Percentage of net income to stock and debt	4.50	
Percentage of net income to cost of road and equipment	6.07	

SURPLUS.

No surplus.

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1886.

DEBIT.

Cost of road and equipment	$ 5,524,889.07
Due from United States government	214,578.27
Due from station agents	108,798.98
Material and fuel on hand	58,732.54
Cash	46,146.76
Income account	1,494,699.18
Total	$ 7,447,844.80

CREDIT.

Capital stock	$ 2,068,400.00
First mortgage bonds	1,628,000.00
United States Government lien	1,628,320.00
Accrued interest on government lien	1,757,395.09
Interest on first mortgage bonds unpaid	241,980.00
Dividends unpaid	2,957.51
Bills payable	45,000.00
Sundry unpaid bills	33,788.83
Current pay rolls	25,167.95
Due to railroad companies and various persons	16,835.42
Total	$ 7,447,844.80

DESCRIPTION OF ROAD.

Length of main line of road from Missouri Valley, Iowa, to Sioux City, 75.65; from California Junction to Fremont, 31.77; total	107.42
Length main line of road in Iowa	80.47
Length main line of road in Nebraska	26.95
Total length of road belonging to this company	107.42
Total length of road belonging to this company in Iowa	80.47
Aggregate length of sidings and other tracks not above enumerated	19.33
Same in Iowa	14.44
Aggregate length of track, computed as single track, exclusive of sidings	107.42
Same in Iowa	80.47
Total length of steel rails in tracks in Iowa, exclusive of sidings	24.39
Total length of iron rails in tracks in Iowa	56.08
Weight per yard, steel, 60 pounds.	
Weight per yard, iron, 56 pounds.	
Gauge of track, 4 feet, 8½ inches.	
Total miles of road operated by this company	107.42
Total miles road operated by this company in Iowa	80.47

STATIONS.

Number of stations on all roads owned by this company	16
Same in Iowa	12
Number of stations on all roads operated by this company	16
Same in Iowa	12
Number of telegraph offices in stations in Iowa	12

EMPLOYES.

Number of persons regularly employed on all roads operated by this company		433
Same in Iowa		416
Amount paid employes, including officials, on all roads operated by this company	$	140,997.55
Same in Iowa		124,077.85

BRIDGES IN IOWA.

	No.	Aggregate Length.
Combination bridges over 100 feet in length	2	340
Wooden trestle and pile	67	6,058

BOX CULVERTS IN IOWA.

Timber	3	50

CATTLE-GUARDS.

Number of in Iowa	182	

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (B. M.)	5,634
Give the average number of years the trestle and pile bridges last on your road in Iowa	8 to 12
Give the average number of years that wooden truss bridges last on your road in Iowa.	10

ROAD-BED AND TRACK.

Number of track sections in Iowa	12
Average length of sections, miles	6 7-10
Average number of men in each section gang	7
Number of new ties laid in track during the year in Iowa	19,402
Average number of new ties per mile of road	241
New rails laid in track during the year in Iowa, iron, tons, 142¾; miles	2
New rails laid in track during the year in Iowa, steel, tons, 535; miles	5¾
Total track laid with new rails during the year in Iowa, miles	7¾
What is the average number of years that iron rails last in your track on main line in Iowa	10
What is the average number of years that ties last in your track in Iowa	7

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?	Chicago, St. Paul, Minneapolis & Omaha, at Sioux City. Illinois Central, at Sioux City.
Number of highway crossings at grade	81
Number of highway crossings at which there are flagmen	1

FENCING IN IOWA.

How many miles of your road in Iowa are fenced		78.7
What is the average cost per rod, cents		61.4
What is the total cost of same	$	30,905.95

ROLLING STOCK.

	Owned.	Total.
Number of locomotives	12	12
Number of passenger cars	9	9
Number of baggage, mail and express cars	5	5
Number of box freight cars	89	89
Number of stock cars	20	20
Number of platform and coal cars	46	46
Number of other cars	17	17
Total number of cars	186	186
Maximum weight of locomotives and tenders, tons		32
Average weight of locomotives and tenders, tons		29
Number of locomotives equipped with train brake		5
Kind of brake, Westinghouse.		
Maximum weight of passenger cars, tons		20
Average weight of passenger cars, tons		18
Number of cars equipped with train brake		14
Kind of brake, Westinghouse.		
Number of passenger cars equipped with Miller platform and buffer		14
The amount of tonnage that can be carried over your road exclusive of cars, by an engine of given weight. Weight of engine, 32 tons		320

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	110,656
Miles run by freight trains during the year	88,400
Miles run by switching trains during the year	130,572
Miles run by other trains during the year	4,830
Total train mileage	334,458

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	5
Average weight of passenger trains, exclusive of passengers, about, tons	90
Average number of cars in freight trains	25
Average weight of freight trains, exclusive of freight, about	238

PASSENGER TRAFFIC.

Number through passengers carried		78,897
Number of local passengers carried		111,787
Total number of passengers carried		190,684
Total passenger mileage, or passengers carried one mile		8,585,147
Average distance traveled by each passenger, miles		45
Average amount received from each passenger	$	1.05
Highest rate of fare per mile for any distance, cents		3.50
Lowest rate of fare per mile for any distance, cents		1.50
Average rate of fare per mile for all passengers, cents		2.34

FREIGHT TRAFFIC.

Number of tons of through freight carried	276,879
Number of tons of local freight carried	64,083
Total tons of freight carried	340,962
Total mileage of through freight (tons carried one mile)	12,738,647
Total mileage of local freight (tons carried one mile)	2,408,531
Total freight mileage, or tons carried one mile	15,147,178
Average rate per ton per mile received for through freight, cents	1.76
Average rate per ton per mile received for local freight, cents	1.68
Average rate per ton per mile received for all freight	1.75
Percentage of freight originating at, and carried to stations in Iowa, to total freight carried in Iowa	3.74

CAR MILEAGE.

Number of miles run by loaded freight cars east and south	786,162
Number of miles run by loaded freight cars west and north	635,826
Number of miles run by empty freight cars east and south	384,395
Number of miles run by empty freight cars west and north	409,078
Total freight car mileage	2,215,461
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	32.90
Percentage of empty freight cars hauled west and north to all freight cars cars hauled west and north	39.15

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles per hour	25
Rate of speed of freight trains, including stops, miles per hour	15

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain	55,421	16.25
Flour	2,552	.75
Provisions (beef, pork, lard, etc.)	6,152	1.80
Animals	35,754	10.48
Other agricultural products	5,053	1.48
Lumber and forest products	84,383	24.75
Coal	38,522	11.30
Plaster, lime, and cement	1,614	.47
Salt	2,305	.68
Petroleum and oil	1,902	.56
Iron, steel and castings	1,265	.37
Stone and brick	42,981	12.61
Merchandise and other articles not enumerated above	63,058	18.50
Total tons carried	340,962	100

TONNAGE CROSSING THE MISSOURI RIVER BRIDGE AT BLAIR, NEBRASKA, FOR THE PERIOD ENDING JUNE 30, 1886.

East bound number of tons	49,198
West bound number of tons	102,266
Total tons	151,464

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	TONS.	PER CENT.
Grain	53,978	17.13
Flour	2,374	.75
Provisions (beef, pork, lard, etc.)	4,940	1.57
Animals	31,076	9.86
Other agricultural products	4,551	1.44
Lumber and forest products	78,052	24.76
Coal	37,253	11.82
Plaster, lime and cement	1,508	.48
Salt	2,305	.73
Petroleum and oil	1,764	.56
Iron, steel and castings	986	.31
Stone and brick	42,895	13.61
Merchandise and other articles not enumerated above	53,526	16.98
Total tons carried	315,208	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? The American Express Company and Wells, Fargo & Company have the right to do express business on the line, paying various rates—depending upon the weight carried and space in car occupied. They deliver their freight into this company's cars.

SLEEPING-CARS.

Do sleeping, parlor or dining-cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Sleeping cars are run, owned by the Pullman Palace Car Company, and by the New York Central Sleeping Car Company, by which companies the charges are made and collected. Neither parlor or dining cars run on this company's road.

What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. This company pays nothing to palace or sleeping car companies. The sleeping car charges are paid by the passengers to the sleeping car company.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? The United States government withholds all compensation for mail service. The amount charged the government for mail service in Iowa is $11,372.67 per annum.

What amount have paid for receiving and delivering mail to and from stations on your road in Iowa? Not kept separate.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? Certain rights in 80 47 miles.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union Telegraph Company have certain rights in 80.47 miles.

LANDS—CONGRESSIONAL GRANT.

No change since report for 1878.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1886.

INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1885.			
October	27 M. C. Wagner, brakeman	Missouri Valley	Coupling cars; carelessness; caught bet. draw bars; not serious.
November	30 James Moran, brakeman	Cedar River Sioux	Overhead obstructions; carelessness; nose injured.
December	19 Wm. D. Coty, carpenter	Missouri Valley	Carelessness; index finger right hand cut off.
December	24 J. L. Howard, brakeman	Modale	Coupling; carelessness; fingers mashed on right hand.
1886.			
January	17 Monty Moore, machinist appr	Missouri Valley	Carelessness; thumb badly cut.
January	20 James Nichols, brakemen	Missouri Valley	Coupling; lost finger; want of caution.
February	21 C. Boardman, switchman	Missouri Valley	Coupling; lost finger; want of caution.
March	26 John Amond, brakeman	Sioux City	Coupling; fingers mashed; want of caution.
May	24 Charles Moore, tramp	California Junction	Stealing ride on trucks of coach; collar bone broken.

TABULAR STATEMENT OF ACCIDENTS.

CAUSES OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employes.	Others.	Passengers.	Employes.	Others.
Derailments	....	....	....	....	....	....
Collisions	....	....	....	....	....	....
Caught in frogs, guard rails, or switches	....	....	....	....	....	....
Coupling cars and uncoupling	....	....	....	....	5	....
Falling from trains	....	....	....	....	....	....
Getting on and off trains	....	....	....	....	....	....
Highway crossings	....	....	....	....	....	....
Miscellaneous	....	....	....	....	2	....
Overhead obstructions	....	....	....	....	1	....
Stealing rides	....	....	....	....	....	1
While intoxicated	....	....	....	....	....	....
Trespassers on track	....	....	....	....	....	....
Total	....	....	....	....	8	1

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons injured during the year	9
Number resulting from lack of caution, carelessness, or misconduct	8
Number of tramps or others stealing rides killed or injured	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—M. Hughitt, Chicago, Illinois.
Vice-President—M. L. Sykes, New York City.
Secretary—J. B. Redfield, Chicago, Illinois.
Treasurer—M. M. Kirkman, Chicago, Illinois.
Assistnnt Secretary and Assistant Treasurer—Henry V. Ferguson, Cedar Rapids, Iowa.
General Manager—W. F. Fitch, Missouri Valley, Iowa.
General Superintendent—C. M. Lawler, Missouri Valley, Iowa.
Chief Engineer—J. E. Ainsworth, Missouri Valley, Iowa.
Auditor—J. B. Redfield, Chicago, Illinois.
General Passenger Agent—J. R. Buchanan, Missouri Valley, Iowa.
General Freight Agent—K. C. Morehouse, Missouri Valley, Iowa.
General Attorney—J. B. Hawley, Fremont, Nebraska.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

M. Hughitt, Chicago, Illinois.
Albert Keep, Chicago, Illinois.
M. L. Sykes, New York City.
W. H Stennett, Chicago, Illinois.
David P. Kimball, Boston, Massaahusetts.
Horace Williams, Clinton, Iowa.
P. E. Hall, Cedar Rapids, Iowa.
M. M. Kirkman, Chicago, Illinois.
J. B. Redfield, Chicago, Illinois.

Date of annual meeting of stockholders, third Wednesday in May.
Fiscal year of company ends December 31.
General offices of the company are located at Cedar Rapids, Iowa.

STATE OF ILLINOIS, } ss.
COUNTY OF COOK. }

Marvin Hughitt, President, and J. B. Redfield, Secretary, of the Sioux City & Pacific Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1886, to the best of their knowledge and belief.

(Signed,) M. HUGHITT.
J. B. REDFIELD.

[L. S. OF R. R.]

Subscribed and sworn to before me, this 9th day of August, A. D. 1886.

J. F. CLEVELAND,
[L. S.] *Notary Public.*

Received and filed in the office of the Commissioners of Railroads, this 25th day of August, A. D. 1886.

E. G. MORGAN, *Secretary.*

QUESTIONS ASKED OF THE OFFICERS

OF THE

UNION PACIFIC RAILROAD COMPANY,

BY THE

IOWA RAILROAD COMMISSIONERS,

IN RELATION TO THE MISSOURI RIVER BRIDGE, FOR THE YEAR ENDING JUNE 30, 1886, AND ANSWERS THERETO.

1. Cost of the Missouri River Bridge and approaches?
Ans. $3,275,694.25.
2. Gross earnings of the bridge?
Ans. Cannot be furnished, as no separate account of earnings is kept.
3. Net earnings of the bridge?
Ans. No account kept.
4. Number of tons of freight moved east over the bridge?
Ans. 497,387.
5. Number of tons of freight moved west over the bridge?
Ans. 664,084.
6. Number of cars moved east over the bridge?
Ans. Passenger, 30,538; freight, 50,951, loaded; 45,131, empty.
7. Number of cars moved west over the bridge?
Ans. Passenger, 30,003; freight, 80,832, loaded; 17,056, empty.
8. Charge per ton for hauling over bridge?
Ans. Bridge rates shown by the special tariff No. 427, attached. The only exceptions to this are that we make the lines between Chicago and Council Bluffs a rate of $4.00 per car, any weight, or 3 cents per 100 pounds, in small lots from Omaha proper, in order to get them to make the rates the same between Omaha and eastern common points as between Council Bluffs and the same points. Also, rate of 2 cents on coal, car loads, minimum weight 30,000 pounds.
9. Cost per ton for hauling over bridge?
Ans. Cannot be furnished, as no separate account of expenses is kept.
10. Cost of operating bridge?
Ans. (Same as No. 9.)
11. Cost of maintenance of bridge?
Ans. (Same as No. 9.)
12. Number of passengers carried east over the bridge?
Ans. 237,776.

13. Number of passengers carried west over the bridge?

Ans. 249,207.

14. Charge for carrying each passenger?

Ans. Local charge per passenger, unlimited, 50 cents; limited local rate, 25 cents; charges on business from other roads, 50 cents.

15. Number of acres of land owned at Council Bluffs?

	ACRES.	COSTING.
Ans. The Union Pacific Company has title to	176.61	$18,549.50
The Union Pacific Company has title to	41.50	3,770.00
The Union Pacific Company has title to (85-ft. lots)	10.00	23,958.00
Total	228.11	$46,277.50

16. Number of miles of main road in Iowa?

Ans. Main line, 2.37 miles; branches, 1.39 miles.

17. Number of miles of siding in Iowa?

Ans. 19.57 miles.

18. Cost of sidings?

Ans. Estimated at $78,388.00.

19. Cost of buildings, depots, hotel, warehouses, sheds, elevators and stock yards in Iowa?

Ans. Estimated cost of Broadway passenger and freight depot, $10,000.00; depot, hotel transfer grounds, $134,200.00; sheds and platforms, $28,230.00; tenements, $10,000.00; water works, $18,000.00.

20. Amount of bonds representing bridge, tracks, lands and buildings?

Ans. $1,749,000.00.

21. The amount of stock representing bridge and property in Iowa?

Ans. Total stock of the company, $60,868,500.00.

22. The amount of rent received from other companies (railways) for use of track, buildings, land, etc.?

Ans. $29,100.00.

23. Any other information that would be of value in determining the cost, business and income of the bridge and Iowa properties?

Ans. The Missouri river bridge is operated as a portion of the main line of the Union division of the Union Pacific Railway. Its earnings and expenses are not kept separate and for that reason it is impossible to furnish the information requested by the Iowa Railroad Commissioners in complete form.

OLIVER W. MINK, *Comptroller.*

COMPTROLLER'S OFFICE, Boston, November 10, 1886.

REPORT

OF THE

WABASH, ST. LOUIS & PACIFIC RAILWAY COMPANY,

(ENTIRE SYSTEM)

FOR THE YEAR ENDING JUNE 30, 1886.

CAPITAL STOCK.

Amount authorized by articles of association	$ 52,626,800		
Amount authorized by vote of company	52,626,800		
Amount issued; number of shares, 526,268; amount paid in			
Amount of common stock issued		$	28,404,400.00
Amount of preferred stock issued, and condition of preferment			24,222,400.00
Total amount paid in, as per books of the company		$	52,626,800.00
Amount of stock per mile of road, now operated	$ 24,585.07		
Amount of stock representing the road in Iowa, now operated	5,536,557.76		
Amount of stock held in Iowa	Not known.		
Total number of stockholders	Not known.		
Number of stockholders in Iowa	Not known.		

DEBT.

Bonded debt as follows :		
First mortgage bonds, Toledo & Illinois Railroad		$ 900,000.00
First mortgage bonds, Lake Erie, Wabash & St. Louis Railroad		2,500,000.00
First mortgage bonds, Great Western Railroad of 1859		2,496,000.00
First mortgage bonds, Illinois & Southern Iowa Railroad		300,000.00
First mortgage bonds, Decatur & East St. Louis Railroad		2,700,000.00
First mortgage bonds, Quincy & Toledo Railroad		500,000.00
First mortgage bonds, Great Western Railroad, west of Decatur		2,000.00
Second mortgage bonds, Toledo & Wabash Railroad		1,000,000.00
Second mortgage bonds, Wabash & Western Railroad		1,500,000.00
Second mortgage bonds, Great Western Railroad of 1859		2,500,000.00
Consolidated sinking fund bonds, Toledo, Wabash & Western Railroad		2,610,000.00
Wabash Railway funded debt bonds, seven per cent		570,500.00
Wabash Railway funded debt bonds, graduated		1,402,000.00
Wabash Railway 7s of 1879		2,000,000.00
Graduated scrip certificates		552,150.50
Seven per cent script certificates, from August 1, 1877		115,385.00
Seven per cent script certificates, from February 1, 1877		361,814.87
Collateral trust bonds		10,000,000.00
First mortgage bonds, Hannibal & Naples Railroad		500,000.00
* First mortgage bonds, Champaign, Havana & Western Division		1,167,000.00
First mortgage bonds, Chicago Division		4,500,000.00
* First mortgage bonds, Havana, Rantout & Eastern Railroad		300,000.00
First mortgage bonds, Detroit Division		2,052,000.00
* First mortgage bonds, Indianapolis Division		2,000,000.00
* First mortgage bonds, Cairo Division		3,857,000.00
* First mortgage bonds, Indianapolis, Peru & Chicago Railroad		275,000.00
* First mortgage bonds, Chicago, Cincinnati & Louisville Railroad		1,000,000.00
* First preferred mortgage bonds, Champaign, Havana & Western R. R.		340,900.00
First mortgage bonds, North Missouri Railroad		6,000,000.00
* First mortgage bonds, Omaha Division		2,350,000.00
* First mortgage bonds, Clarinda Branch		264,000.00
* First mortgage bonds, Iowa Division		2,256,000.00
* First mortgage bonds, Centerville, Moravia & Albia Railroad		400,000.00
Real estate and railway mortgage bonds, St. L., K. C. & N. R. R.		3,000,000.00
First mortgage bonds, St. Charles bridge		1,000,000.00
Second mortgage bonds, St. Charles bridge		388,500.00
Real estate notes		68,000.00
General mortgage bonds		17,000,000.00
* Havana Division scrip		23,500.00
* Iowa Division scrip		2,250.00
Total		$ 80,762,009.37
Amount of interest paid on same during the year	$ 922,844.85	

The debts as indicated thus (*) above are on lines which have been surrendered by the receivers at various times. The total as above covers the bonded debt of entire system as in operation prior to may 29, 1884, 3,488.3 miles.

Floating debt :		
Incurred for interest	$ 1,144,518.75	
Incurred for operation	3,412,349.38	
Total amount of floating debt		4,556,868.13
Contingent liability as guarantor of bonds or debts of other roads :		
Bonded debt		80,762,009.37
Total amount of debt liabilities		$ 85,318,877.50
Amount of debt per mile of road	$ 24,458.58	
Amount of debt representing the road in Iowa, as operated June 30, 1886		$ 3,361,593.25
Total amount of stock and debt		137,945,677.50
Amount of stock and debt per mile of road	39,548.00	
Amount of interest paid representing the road in Iowa		10,306.51

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES.

(Details not known.)

Total expended for construction and equipment	$ 119,338,705.92
Average cost of construction per mile of road (3,488.3 miles), entire system before any roads were dropped	34,211.13
Proportion of cost of construction for Iowa	Not known.

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR—ALL STATES.

Chicago & Western Indiana sinking fund account	$ 20,394.34

EQUIPMENT.

Freight and other cars	$ 2,577.79
Net addition to property account for the year	2,577.79

NOTE—Amount of floating debt, as above, $4,556,868.13. Since May 29, 1884, the road has been operated by receivers, and an additional amount of interest has accrued on roads now operated, which has not been paid, or taken up in receiver's accounts. Due, $6,435,536.24; accrued, not due, $593,351.76; total, $7,028,888.00. Total floating debt, $11,585,756.13. Interest on lines surrendered since receivership, not included in above $1,532,594.22.

ANALYSIS OF EARNINGS.

Earnings, passenger:		
From local passengers	$ 1,904,959.04	
From through passengers	1,045,296.15	
From all passengers		$ 2,950,255.19
From express		449,851.12
From mails		334,696.36
From other sources, passenger department, including baggage		42,543.91
Total earnings, passenger department		$ 3,777,346.58
Earnings per train mile run (4,007,259 miles)	$ .94	
Earnings, freight:		
From local	$ 2,830,332.40	
From through	5,962,028.57	
From other sources, freight department	175,866.78	
Total earnings, freight department		$ 8,968,227.75
Earnings per train mile run (6,401,825 miles)	$ 1.40	
Total transportation earnings		12,745,574.33
Earnings per train mile run, from all trains earning revenue (10,409,084 miles)	$ 1.22	
Earnings per mile of road operated (2,353.4 miles, average)	5,416.73	
Proportion of earnings for Iowa		467,685.95
Rents received for use of road, entire road		43,091.77
Earnings from all other sources		156,619.09
Total earnings from sources		$ 12,945,285.19
Proportion of earnings for Iowa	$ 489,288.26	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track	$ 1,127,092.71
Renewals of rails	172,060.61
Renewal of ties	375,494.12
Repairs of bridges, including culverts and cattle-guards	312,786.53
Repairs of fences, road-crossings and signs	74,293.15
Repairs of buildings, stations and water-tanks	120,820.04
Total	$ 2,182,547.16

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	$ 638,167.26
Repairs of tools, machinery, etc.	101,568.84
Repairs of passenger cars	346,557.34
Repairs of freight cars	579,013.97
Total	$ 1,665,307.41

NOTE—Since the last report the following roads have been surrendered, and their operations after the dates indicated are not included in this report.
Quincy, Missouri & Pacific Railway surrendered July 31, 1885.
Missouri, Iowa & Nebraska Railway surrendered July 1, 1885; 58.2 miles in Iowa.
Indianapolis, Peru & Chicago Railway surrendered October 22, 1885.
Centerville, Moravia & Albia, surrendered January 15, 1886; 24 miles in Iowa.
Council Bluffs & St. Louis Railway surrendered March 6, 1886; 65.1 miles in Iowa.
Clarinda & St. Louis Railway surrendered April 15, 1886; 11.4 miles in Iowa.
St. Joseph & St. Louis Railroad surrendered April 23, 1886.
Total miles in Iowa, 158.7.

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives	$ 728,804.47
Water supply	77,204.20
Oil and waste	113,889.19
Switching expenses	380,147.25
Locomotive service	1,034,617.97
Passenger train service	194,557.83
Passenger train supplies	18,067.92
Mileage of passenger cars (debit balance)	56,213.55
Freight train service	481,758.42
Freight train supplies	6,412.20
Mileage of freight cars (debit balance)	24,495.90
Telegraph expenses (maintenance and operating)	238,218.99
Damage and loss of freight and baggage	31,853.37
Damages to property and cattle	60,173.95
Personal injuries	35,844.81
Agents and station service	1,160,506.10
Station supplies and rent	46,062.97
Total	$ 4,688,769.09

CLASS 4—GENERAL EXPENSES.

Salaries of general officers, superintendents and clerks		$ 428,626.32
Legal expenses		106,593.67
Insurance		36,680.24
Stationery and printing		67,881.78
Outside agencies and advertising		399,495.51
Contingencies		227,899.25
Taxes in Iowa	$ 16,804.09	
Taxes in other States	399,090.74	
Total taxes		415,894.83
Total		$ 1,683,071.60

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings		$ 2,182,547.16
Maintenance of motive power and cars		1,665,307.41
Conducting transportation		4,688,769.09
General expenses, including taxes		1,683,071.60
Total operating expenses and taxes		$ 10,219,695.26
Operating expenses and taxes per mile of road operated (average 2,353.4 miles)	$ 4,332.52	
Operating expenses and taxes per train mile run, for trains earning revenue (10,409,084 miles), cents	98	
Proportion of operating expenses and taxes for Iowa		$ 519,781.78
Expenses of running and management of passenger trains		793,648.45
Expenses of running and management of passenger trains, per train mile		.198
Expenses of running and management of freight trains		2,166,783.74
Expenses of running and management of freight trains, per train mile		.338
Expenses of running and management of all trains earning revenue		2,960,432.19

Percentage of expenses to earnings, 80.2.

GENERAL EXHIBITS.

Total earnings		$ 12,945,285.19
*Total expenses, including taxes and sundry income charges		10,754,236.43
Net earnings		2,191,048.76
Rentals, specifying amount paid to each company:		
C., M. & St. P. rental at Ottumwa	$ 7,167.13	
Missouri, Iowa & Nebraska, rental between Glenwood and Relay	15,525.00	
Centerville, Moravia & Albia, rental between Relay and Albia	1,761.29	
Chicago, Rock Island & Pacific, rental between Ottumwa and Givin	4,716.30	
Other rentals, other States	522,955.03—	552,124.75
†Interest accruing during the year		4,644,723.35
Interest paid during the year		922,844.85
Interest paid during the year on account of the road in Iowa		10,306.51
†Interest on funded debt		4,644,723.35
Interest paid on funded debt		922,844.85
Interest on floating debt included below in sundry accounts		94,731.70
Interest paid on floating debt included below in sundry accounts		94,731.70
Dividends declared		None.
Interest falling due during the year and not paid		3,721,878.50
Deficit for the year		3,005,799.34
Deficit at commencement of the year		11,661,458.71
Deficit at the close of the year, June 30, 1886		$ 14,667,258.05

*Sundry income charges:		
W., St. L. & P. R'y Cos. account allowed	$ 88,371.23	
Interest on car trust	221,234.06	
Interest on receiver's certificates, etc	94,731.70	
Pool accounts	65,376.14	
Other accounts	64,828.04	
Total	$ 534,541.17	
Operating expenses and taxes	10,219,695.26	
Total	$ 10,754,236.43	

INCOME ACCOUNT.

Income from earnings	$ 12,945,285 19
Total income from all sources for the year	$ 12,945,285.19
Proportion of income for Iowa	$ 489,288.26

GENERAL RECAPITULATION.

Total income	$ 12,945,285.19
Total operating expenses and taxes, etc	10,754,236.43
Net income above operating expenses and taxes	2,191,048.76
Deficit operating expenses, taxes, interest and rental	$ 3,005,799.35
Gross income per train mile run, miles	1.24

* Includes no interest on dropped lines after their surrender.
†Includes interest on dropped lines up to time of their surrender.

SURPLUS.

Entire road, all States, see page 396.	
Deficit at the commencement of the year	$ 11,661,458.71
Deficit at the close of the year	14,667,258.05

STATEMENT FOR IOWA.

Gross earnings	489,288.26
Operating expenses, $502,977.69; taxes, $16,804.09	519,781.78
Rentals in Iowa	29,169.72
Proportion of interest for Iowa	194,179.00*
Deficit in Iowa for year	253,848.24

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1886.

DEBIT.

Cost of road account	$ 119,338,705.92
Other investments	9,712,270.07
Chicago & Western Indiana sinking fund account	38,448.42
Sundry bonds and stock for exchange	1,861,502.28
Cash	521,263.89
Sundry individuals and companies	1,007,206.72
Material and supplies	390,299.10
*Debit balance income account	6,083,187.82
	$ 138,952,884.22

CREDIT.

By capital stock account	$ 52,628,800.00
By bonded debt	80,672,009.37
By interest unpaid	1,144,518.75
By vouchers and accounts	2,940,262.10
By receivers certificates	1,479,294.00
Total	$ 138,952,884.22

* The difference between debit balance above and deficit, as shown, is interest which has accrued since receivers were appointed, but which has not been paid or taken upon their books.

DESCRIPTION OF ROAD.

EASTERN DIVISION.

Toledo to Tilton	251.5	
Detroit to Longansport	206.5	
Attica to Covington	14.5	
		472.5

MIDDLE DIVISION.

Tilton to Quincy	222.1	
Chicago to Bement	152.5	
Decatur to East St. Louis	110.0	
Clayton to Elvaston	34.5	
Elvaston to East Keokuk	6.5	
Maysville to Pittsfield	6.2	
Edwardsville Branch	8.5	
Sidney to Champaign	11.6	
Streator to Fairbury	31.1	
Bement to Altamont and Effingham	71.5	
Bluffs to Hannibal	48.4	
Peoria to Jacksonville	81.9	
Springfield to Havana	44.1	
Bates to Grafton	71.4	
		900.3

WESTERN DIVISION.

	IN IOWA.		
St. Louis to Kansas City		276.8	
St. Louis Levee to Ferguson		10.1	
Glasgow to Salisbury		15.0	
Moberly to Ottumwa	43.0	131.0	
Brunswick to Pattonsburg		79.7	
Centralia to Columbia		21.3	
			534.4

DES MOINES DIVISION.

Des Moines to Fonda	114.9	114.9	
Albia to Des Moines	67.3	67.3	
			182.2
Total mileage in Iowa	225.2		
Total mileage			2,089.4

TRACKS RENTED.

I., P. & C., Denver to Peru, Indiana	8.0	
T., P. & W., Fairbury to Forrest, Illinois	5.4	
C., R. I. & P., Ottumwa to Given, Iowa	37.8—	51.2
Total miles owned and rented		2,140.6
In Iowa owned and operated	225.2	
Trackage arrangement	37.8	
	263.0	

Total length of road operated by receivers June 30, 1886	2,140.60
Total length of road in Iowa	225.20
Aggregate length of sidings and other tracks not above enumerated, in Iowa	20.80
Aggregate length of track, computed as single track, exclusive of sidings in Iowa	225.20
Total length of steel rails in tracks in Iowa, exclusive of sidings	22.00
Total length of iron rails in tracks in Iowa	203

Weights per yard, steel, 60 pounds.
Weights per yard, iron, 56 pounds.
Gauge of track, 4 feet 8½ inches, and narrow gauge.

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

*Same as last report	383.90	
Less roads surrendered	158.70	
Total length of above roads in Iowa		225.20*
Total length of above roads in other States		1,919.40
Total miles of road operated by this company		2,140.6
Total miles of road operated by this company in Iowa		222.5*

Des Moines & St. Louis R. R., Albia to Des Moines, 67.30.
Des Moines Northwestern, Des Moines to Fonda, 114.90.

STATIONS.

Number of stations on all roads operated by this company	553
Same in Iowa	47
Number of telegraph offices in stations in Iowa	34

EMPLOYES.

Number of persons regularly employed on all roads operated by this company		9,753
Same in Iowa, estimated		450
Amount paid employes, including officials, on all roads operated by this company, year ending June 30, 1886	$	6,053,555.52
Same in Iowa, estimated		290,968.00

BRIDGES IN IOWA.

	No.	Aggregate Length.
Wooden truss bridges over 100 feet in length	9	2,095
Combination bridges over 100 feet in length	2	847
Iron bridges over 100 feet in length	2	222
Wooden trestle and pile	372	30,119

BOX CULVERTS IN IOWA.

Timber	301	752
Stone	1	3

CATTLE-GUARDS.

Number of in Iowa	524

*St. Louis, Ottumwa & Cedar Rapids R. R., Coatsville to Ottumwa, 43.00.

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	Kind.	Material.	When built.	Length in feet.
Coatsville to Ottumwa	Pratt Truss	Iron	September, 1885	222
	Hog Chain	Wood	December, 1885	74
	Pile Trestle	Wood	During year	1,176
Albia to Des Moines	"A" Truss	Wood	July, 1885	32
	Pile Trestle	Wood	July, 1885	224
Total				1,728

Give the average number of years that trestle and pile bridges last on your road in Iowa 7

Give the average number of years that wooden truss bridges last on your road in Iowa 7

ROAD-BED AND TRACK.

Number of track sections in Iowa 32
Average length of sections, miles 6½
Average number of men in each section gang 4
Number of new ties laid in track during the year in Iowa 20,017
Average number of new ties per mile of road 88
Total track laid with new rails during the year in Iowa—miles 8½
What is the average number of years that iron rails last in your track on main line in Iowa? 12
What is the average number of years that iron rails last in your track on branches in Iowa? 12
What is the average number of years that steel rails last in your track on main line in Iowa 15
What is the average number of years that steel rails last in your track on branches in Iowa? 15
What is the average number of years that ties last in your track in Iowa? 7½

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?
Chicago, Burlington & Quincy, at Albia.
Chicago, Burlington & Quincy, at Ottumwa.
Chicago, Rock Island & Pacific, at Harvey.
Chicago, Rock Island & Pacific, at Des Moines.
Chicago, Rock Island & Pacific, at Des Moines.
Chicago, Rock Island & Pacific, at Belknap.
Chicago & Northwestern, at Des Moines.
Chicago & Northwestern, at Jefferson.
Chicago & Northwestern, at Eads.
Des Moines & Fort Dodge, at Waukee.
Chicago, Milwaukee & St. Paul, at Ottumwa.

What railroads cross your road, either over or under, and at what locality?
C., B. & Q., at Albia.

Number of highway crossings at grade 256
Number of highway crossings at which there are flagmen 4
Number of highway crossings over railroad 1
Number of highway crossings under railroad 2
Number of highway bridges 18 feet above track ..... None.
Number of highway bridges less than 18 feet above track ..... None.

FENCING IN IOWA.

How many miles of your road in Iowa are fenced 33
What is the average cost per rod, cents 48
What is the total cost of same ..... $ 6,651.00
How many miles of new fencing have you built during the year 10
Give the number of miles needed on both sides of your track in each county in Iowa:
In Wapello county 3
In Pocahontas county 2
In Davis county 19
In Appanoose county 8
In Monroe county 6¾
In Marion county 35¼
In Polk county 23½
In Dallas county 24
In Guthrie county 30
In Greene county 27
In Calhoun county 25
Total miles 203½

ROLLING STOCK.

Entire road all States, including narrow gauge.

	Owned.	Total.
Number of locomotives	475	475
Number of passenger cars	157	157
Number of baggage, mail, and express cars	105	105
Number of chair cars	20	20
Number of parlor and sleeping cars	2	2
Number of dining cars	5	5
Number of officers' cars, including pay car	7	7
Number of box freight cars	9,038	9,038
Number of stock cars	1,824	1,824
Number of platform and coal cars	3,896	3,896
Number of caboose cars	245	245
Total number of cars	15,299	15,299

Maximum weight of locomotives and tenders, tons 81½
Average weight of locomotives and tenders, tons 68½
Number of locomotives equipped with train brake 116
Kind of brake. Westinghouse.
Maximum weight of passenger cars, pounds 65,000
Average weight of passenger cars, pounds ..... 40,000 to 65,000
Number of cars equipped with train brake 296
Kind of brake. Westinghouse.
Number of passenger cars equipped with Miller platform and buffer 296
The amount of tonnage that can be carried over your road exclusive of cars, by an engine of given weight. Weight of engine, 30 tons 300

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year 4,007,259
Miles run by freight trains during the year 6,401,825
Miles run by switching trains during the year 2,517,557
Miles run by other trains during the year 390,562
Total train mileage 13,317,203

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	4.6
Average weight of passenger trains, exclusive of passengers, pounds	80,400
Average number of cars in freight trains	21.8
Average weight of freight trains, exclusive of freight, pounds	500,000

PASSENGER TRAFFIC.

Number of through passengers carried	245,177
Number of local and special ticket passengers carried	2,509,328
Total number of passengers carried	2,754,505
Total passenger mileage, or passengers carried one mile	123,895,206
Average distance traveled by each passenger, miles	44.7
Average amount received from each passenger	$ 1.07
Highest rate of fare per mile for any distance, cents	3
Average rate of fare per mile for all passengers, cents	2.381

FREIGHT TRAFFIC.

Number of tons of through freight carried	3,274,996
Number of tons of local freight carried	1,988,949
Total tons of freight carried	5,263,945
Total mileage of through freight (tons carried one mile)	906,483,235
Total mileage of local freight (tons carried one mile)	209,776,572
Total freight mileage, or tons carried one mile	1,116,259,807
Average rate per ton per mile received for through freight	.658
Average cost per ton per mile received for local freight	.348
Average rate per ton per mile received for all freight	.783
Average cost per ton per mile to move freight	.622

CAR MILEAGE.

Number of miles run by loaded freight cars east and south	60,360,500
Number of miles run by loaded freight cars west and north	43,000,504
Number of miles run by empty freight cars east and south	16,821,000
Number of miles run by empty freight cars west and north	20,000,316
Total freight car mileage	140,182,320

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles per hour	30
Rate of speed of freight trains, including stops, miles per hour	12

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain	1,256,356	23.9
Flour	110,981	2.1
Animals	384,028	7.3
Other agricultural products, provisions and fruit	219,325	4.2
Lumber and forest products	605,903	11.5
Coal	1,145,311	21.7
Ores	4,370	
Pig and bloom iron	29,392	.6
Manufactures—articles shipped from point of production, merchandise and other articles not enumerated above	1,508,279	28.7
Total tons carried	5,263,945	100

TONNAGE CROSSING THE MISSISSIPPI RIVER BRIDGE AT KEOKUK, IOWA, FOR THE YEAR ENDING JUNE 30, 1886.

East bound number of tons	11,805
West bound number of tons	21,425
Total tons	33,230

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? Pacific Express Company. Wabash receives portion of earnings.

SLEEPING-CARS.

Do sleeping, parlor or dining-cars run on your road, and if so, on what terms do they run, by whom are they owned, and what charges are made in addition to regular passenger rates? Sleepers—Pullman, Wagner and Woodruff. Regular rates.

What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings. Sleeping-car companies receives entire earnings in addition to mileage.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? Received on entire road, $334,696.36; on road in Iowa, $19,109.09.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? $58.00.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? None.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union Telegraph Company; they will report.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1886.

KILLED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1885.			
September 9	Frank Osborn, passenger	Adel bridge over 'Coon river	Knocked off side of car; walking on side rail; gross carelessness.

INJURED.

1885.			
July 27	Mrs. R. A. Patchin, citizen	East Des Moines	Collision; slightly bruised.
July 14	Thos. Skinner, section hand	South Ottumwa	Struck by tie; right foot bruised.
August 2	Samuel Trout, trespasser	Runnells	Walking on track; struck by engine; arm fractured.
July 8	A. B. Rogerson, fireman	Council Bluffs	Slipped from engine; back sprained.
September 11	Frank Cunningham, engineer	Ottumwa	Jumped off engine; rib and right ankle sprained.
September 18	Andrew Laron, fireman	Panora	Struck by piece of coal; foot bruised.
September 12	Jas. M. Beecher, engineer	Bloomfield	Hand caught in machine; thumb crushed.
September 21	James Shields, brakeman	Des Moines	Uncoupling cars; right hand bruised.
October 5	J. W. Brothers, switchman	Des Moines	Foot caught in rail; ankle sprained.
October 15	J. W. Parish, brakeman	Riverton	Coupling cars; finger right hand crushed.
October 27	Edward Brice, citizen	Silver City	Struck by engine on crossing; rib broken. [and bruised.
November 12	Daniel O'Brien, brakeman	Campbell	Leaning forward from coach step; struck by cross fence; head cut
November 24	Benj. McClelland, brakeman	Dunreath	Struck by piece of coal; toe crushed.
December 11	Geo. A. Parker, fireman	Council Bluffs	Working on oil pipe, which engine struck; right leg broken.
1886.			
January 7	J. A. Connelly, citizen	Shenandoah	Finger caught in brake wheel; finger pinched.
January 6	L. S. Root, brakeman	Moulton	Derailment of velocipede; right leg bruised.
January 10	Wm. Beagles, bridge carpenter	Summit	Engine derailment; right leg bruised.
January 25	F. Evans, engineer	Belknap	Engine derailment; nose broken.
January 25	H. E. Peck, fireman	Belknap	Engine derailment; bruised.
February 5	Louis Knudson, engineer	Centerville	Derailment of train; bruised.
February 5	Andrew Woods, trespasser	Centerville	Derailment of train; bruised.
February 5	Wm. Collins, trespasser	Centerville	Derailment of train; bruised.
February 5	Harden Guinn, trespasser	Centerville	Derailment of train; collar-bone broken.
February 5	Joseph Guinn, trespasser	Centerville	Derailment of train; bruised.
February 25	Edward Shields, switchman	Des Moines	Fell from car; ankle sprained.
March 1	Peter Devers, brakeman	Tamworth	Coupling cars; two fingers left hand pinched off.
April 20	John Maynaugh, bridge carpenter	Adel	Fell from hand-car; left ankle sprained.
April 20	R. W. Philo, engineer	Jefferson	Derailment of engine; chest injured.
June 1	John Owens, farmer	Hamilton	Struck while crossing track with team; body bruised and contused.
June 6	Nels Nelson, drunken trespasser	Des Moines	Sleeping on track; left hip and back bruised; carelessness.
April 26	Alonzo Small, section man	Ottumwa	Hand-car derailed; back hurt and badly bruised.
June 26	Gus Benson, passenger	Ottumwa	Coach derailed; bruised badly.

TABULAR STATEMENT OF ACCIDENTS.

CAUSES OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employes.	Others.	Pas engers.	Employes.	Others.
Derailments				1	5	4
Collisions				1	1	
Caught in fogs, guard rails or switches					1	
Coupling cars					3	
Falling from trains	1				1	
Getting on and off trains				1		2
Highway crossings						
Misplaced switches					10	
Overhead obstructions						
Stealing rides					1	
While intoxicated					1	
Trespassers on track				2	2	3
Total	1			4	24	9

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year	1
Number of persons injured during the year	32
Number of casualities purely accidental during the entire year	12
Number resulting from lack of caution, carelessness or misconduct	20
Number of trespassers on track injured	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—James F. Joy, Detroit, Michigan.
Vice-President—A. L. Hopkins, New York.
Secretary—O. D. Ashley, New York.
Treasurer for Receivers—D. S. H. Smith, St. Louis, Missouri.
General Manager—A. A. Talmage, St. Louis, Missouri.
General Superintendent—K. H. Wade, St. Louis, Missouri.
Division Superintendents, in Iowa—H. L. Magee, Moberly, Missouri; C. F. Meek, Des Moines.
Chief Engineer—W. S. Lincoln, St. Louis, Missouri.
Superintendent of Telegraph—G. C. Kinsman, Decatur, Illinois.
Auditor—D. B. Howard, St. Louis, Missouri.
General Passenger Agent—F. Chandler, St. Louis, Missouri.
General Freight Agent—M. Knight, St. Louis, Missouri.
General Solicitor—Wells H. Blodgett, St. Louis, Missouri.
Receivers—Solon Humphreys, New York; Thomas E. Tutt, St. Louis, Missouri.
General Agent for Receivers—James F. How, St. Louis, Missouri.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

A. L. Hopkins, New York City.
Russell Sage, New York City.
Charles Ridgely, Springfield, Illinois.
Geo. L. Dunlap, Chicago, Illinois.
J. F. Joy, Detroit, Michigan.
Sidney Dillon, New York City.
James Cheney, Ft. Wayne, Indiana.
F. L. Ames, Boston, Massachusetts.
Samuel Sloan, New York City.
Geo. J. Gould, New York City.
O. D. Ashley, New York City.
E. H. Nichols, New York City.
E. C. Clark, New York City.

Date of annual meeting of stockholders, second Tuesday in March.
Fiscal year of company ends December 31st.
General offices of the company are located at St. Louis, Missouri.

STATE OF MISSOURI, } ss.
CITY OF ST. LOUIS. }

James F. How, General Agent for Solon Humphreys and Thomas E. Tutt, Receivers, of the Wabash, St. Louis & Pacific Railway Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1886, to the best of his knowledge and belief.

(Signed) JAMES F. HOW.

Subscribed and sworn to before me, this 13th day of September A. D. 1886.

MILLARD F. WATTS,
[L. S.] *Notary Public.*

Received and filed in the office of the Commissioners of Railroads, this 15th day of September, A. D. 1886.

E. G. MORGAN, *Secretary.*

REPORT

OF THE

WISCONSIN, IOWA & NEBRASKA RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1886.

CAPITAL STOCK.

This road was sold in June, 1886, to the Chicago, St. Paul & Kansas City Railway Company for $2,292,000 of 5 per cent bonds and a like amount of stock, being at the rate of $20,000 per mile of road for both.

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES.

Grading		$ 371,642.56
Bridging and masonry		137,702.76
Superstructure, including rails		781,915.20
Land, land damages and fences		141,540.48
Passenger and freight stations, coal sheds and water stations		39,594.63
Engine houses, car sheds and turn tables		11,336.74
Machine shops, including machinery and tools		4,421.87
Interest paid during construction, discounts, etc		298,121.79
Engineering, agencies, salaries and other expenses during construction		83,748.74
All other items charged to construction not enumerated above		122,936.47
Total expended for construction		$ 1,992,961.24
Average cost of construction per mile of road (114.6 miles)		17,390 59
Proportion of cost of construction for Iowa	All.	

COST OF EQUIPMENT.

Locomotives		$ 67,771.19
Passenger, mail, baggage and express cars		29,484.55
Freight and other cars		75,587.32
Total for equipment		$ 172,843.06
Average cost of equipment per mile of road operated by company (144.6 miles)		1,508.22
Ppoportion of cost of equipment for Iowa	All.	
Total cost of road and equipment		$ 2,165,804.30
Average cost of road and equipment per mile (114.6 miles)		$ 18,898.81
Proportion of cost of road and equipment for Iowa	All.	
Telegraph		8,700.97

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Grading		$ 1,243.40
Superstructure, including rails		1,643.49
Passenger and freight stations, coal sheds and water stations		525.00
Total for construction		$ 3,411.89
Total expenditures charged to property accounts		$ 3,411.89
Net addition to property account for the year		3,411.89

ANALYSIS OF EARNINGS.

Earnings, passenger:		
From local passengers	$ 56,030.65	
From through passengers	12,083.06	
From all passengers		$ 68,113.71
From express and baggage		4,233.91
From mails		5,262.78
Total earnings, passenger department		$ 77,610.40
Passenger earnings per train mile run [123,657 miles]	$ .627	
Earnings, freight:		
From local	$ 63,314.45	
From through	89,885.86	
From other sources, freight department	14,984.68	
Total earnings, freight department		$ 168,184.99
Earnings per train mile run [96,428 miles.]	$ 1.588	
Total transportation earnings		$ 245,795.39
Earnings per train mile run, from all trains earning revenue [220,085 miles]	$ 1.048	
Earnings per mile of road operated [114.6 miles]	2,150.14	
Earnings from all other sources:		
Telegraph earnings		615.22
Total earnings from all sources		$ 246,410.61
Proportion of earnings for Iowa	All.	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track		$ 51,113.68
Repairs of bridges, including culverts and cattle-guards		4,366.22
Repairs of fences, road-crossings and signs		285.87
Repairs of buildings, stations and water-tanks		4,403.08
Total		$ 60,168.85

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives		$ 7,369.92
Repairs of passenger cars		1,833.01
Repairs of freight cars		8,322.65
Total		$ 17,525.58

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives		$ 14,083.22
Water supply		376.35
Oil and waste		2,672.69
Locomotive service		22,408.63
Passenger train service		3,793.83
Passenger train supplies		704.46
Freight train service		7,869.28
Freight train supplies		515.93
Mileage of freight cars (debit balance)		8,041.06
Telegraph expenses (maintenance and operating)		255.64
Damages to property and cattle		2,714.99
Personal injuries		110.55
Agents and station service		15,441.09
Station supplies		636.05
Total		$ 79,623.77

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks		$ 19,949.17
Legal expenses		3,745.02
Stationery and printing		2,318.72
Outside agencies and advertising		785.22
Contingencies		1,547.13
Taxes in Iowa	$ 5,400.00	
Total taxes		5,400.00
Total		$ 33,745.26

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings		$ 60,168.85
Maintenance of motive power and cars		17,525.58
Conducting transportation		79,623.77
General expenses, including taxes		33,745.26
Total operating expenses and taxes		$ 191,063.46
Operating expenses and taxes per mile of road operated (114.6 miles)	$ 1,620.10	
Operating expenses and taxes per train mile run, for trains earning revenue (220,685 miles)	.868	
Proportion of operating expenses and taxes for Iowa	All.	

Percentage of expenses to earnings, 75.3.

GENERAL EXHIBIT.

Total earnings	$	246,410.61
Total expenses, including taxes		191,063.46
Net earnings		55,347.15
Rentals, specifying amount paid to each company :		
Des Moines Union Railway		3,000.00

INCOME ACCOUNT.

Income from earnings	$	246,410.61
Total income from all sources for the year	$	246,410.61

GENERAL RECAPITULATION.

Total income	$	246,410.61
Total operating expenses and taxes		191,063.46
Net income above operating expenses and taxes		55,347.15
Net income above operating expenses, taxes, interest and rental	$	55,347.15
Gross income per train mile run (220,085 miles)	$	1.119
Net income per train mile run (220,085 miles)		.251
Percentage of net income to cost of road and equipment		2.55

SURPLUS.

Surplus at the close of the year	$	51,935.26
Amount absorbed in construction		3,411.89

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1886.

DEBIT.

Construction and improvement	$	3,411.89
Cash in hands of treasurer and local treasurer		52,147.91
Balances due from sundry parties		51,573.65
Total	$	107,133.45

CREDIT.

By income	$	55,347.15
By balances due sundry persons		51,786.30
	$	107,133.45

DESCRIPTION OF ROAD.

Length main line of road from C., B. & Q. Junction to Cedar Falls, miles		106.16
Branches owned by this company :		
Valeria Coal Track	2.88	
Waterloo Division	5.56	
Total length of branches owned by this company in Iowa		8.44
Total length of road belonging to this company		114.60
Total length of road belonging to this company in Iowa		114.60
Aggregate length of sidings and other tracks not above enumerated		10.71
Same in Iowa		10.71
Aggregate length of track, computed as single track, exclusive of sidings		114.60
Same in Iowa		114.60
Total length of steel rails in tracks in Iowa, exclusive of sidings		114.60

Weights per yard, steel, 56 pounds.

Gauge of track, 4 feet 8½ inches.

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each :	
Des Moines Union Railway—from end of track in East Des Moines to depot in Des Moines, miles	1
Total miles of road operated by this company	114.60
Total miles of road operated by this company in Iowa	114.60

STATIONS.

Number of stations on all roads owned by this company in Iowa	14
Number of stations on all roads operated by this company in Iowa	17
Number of telegraph offices in stations in Iowa	17

EMPLOYES.

Number of persons regularly employed on all roads operated by this company in Iowa		228
Amount paid employes, including officials, on all roads operated by this company	$	136,257.08

BRIDGES IN IOWA.

	Number.	Aggregate length.
*Wooden trestle and pile	255	24,728

BOX CULVERTS IN IOWA.

Timber	142	5,674

CATTLE-GUARDS.

Number of in Iowa	250

ROAD-BED AND TRACK.

Number of track sections in Iowa	20
Average length of sections (miles)	5.73
Average number of men in each section gang	4

CROSSINGS IN IOWA.

What railroad crosses your road at grade and at what locality :

Central Iowa (State Center Branch), at State Center crossing.
Chicago & Northwestern, at Marshalltown.
Central Iowa, at Marshalltown.
Chicago & Northwestern, at Marshallton spur to wagon works.
Chicago & Northwestern, at Gladbrook.
Burlington, Cedar Rapids & Northern, Pacific Division, at Reinbeck.
Burlington, Cedar Rapids & Northern, main line, at Cedar Falls.

What railroads cross your road, either over or under, and at what locality :

Chicago, Milwaukee & St. Paul, under, at Melbourne.

Number of highway crossings at grade	121
Number of highway crossings over railroad	1
Number of highway crossings under railroad	3
Number of highway bridges 18 feet above track	1

* All spans 10 feet and over are termed bridges, and are included in the above.

FENCING IN IOWA.

How many miles of your road in Iowa are fenced		24.03
What is the average cost per rod, cents		50
What is the total cost of same	$	7,691.56
Give the number of miles needed on both sides of your track in each county in Iowa:		
In Polk county		16.08
In Jasper county		16.79
In Marshall county		23.39
In Tama county		10.33
In Grundy county		7.45
In Black Hawk county		16.53
Total miles		90.57

ROLLING STOCK.

	Owned.	Total.
Number of locomotives	10	10
Number of passenger cars and combination	7	7
Number of baggage, mail and express cars	2	2
Number of box freight cars	65	65
Number of stock cars	10	10
Number of platform and coal cars	74	74
Number of other cars	3	3
Total number of cars	161	161
Maximum weight of locomotives and tenders, tons		60
Average weight of locomotive and tenders, tons		50
Number of locomotives equipped with train brake		5
Kind of brake? Westinghouse automatic.		
Maximum weight of passenger cars, tons		20
Average weight of passenger cars, tons		20
Number of cars equipped with train brake		9
Kind of brake? Westinghouse automatic.		
Number of passenger cars equipped with Miller platform and buffer		8
The amount of tonnage that can be carried over your road exclusive of cars, by an engine of given weight. Weight of engine, 38 tons		280

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	123,657
Miles run by freight trains during the year	96,429
Total train mileage	220,085

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	2.47
Average weight of passenger trains, exclusive of passengers, tons	50
Average number of cars in freight trains	8.71
Average weight of freight trains, exclusive of freight, tons	110

PASSENGER TRAFFIC.

Number of through passengers carried	9,477
Number of local passengers carried	71,265
Total number of passengers carried	80,742
Total passenger mileage, or passengers carried one mile	2,400,889
Average distance traveled by each passenger, miles	29.735
Average amount received from each passenger, cents	84.360
Highest rate of fare per mile for any distance, cents	4
Lowest rate of fare per mile for any distance, cents	½
Average rate of fare per mile for all passengers, cents	2.837

FREIGHT TRAFFIC.

Number of tons of through freight carried	61,074
Number of tons of local freight carried	61,940
Total tons of freight carried	123,014
Total mileage of through freight (tons carried one mile)	2,580,571
Total mileage of local freight (tons carried one mile)	2,622,580
Total freight mileage, or tons carried one mile	5,203,151
Average rate per ton per mile received for through freight, cents	3.483
Average rate per ton per mile received for local freight, cents	2.414
Average rate per ton per mile received for all freight, cents	2.944
Percentage of freight originating at, and carried to stations in Iowa, to total freight carried in Iowa	All.

CAR MILEAGE.

Number of miles run by loaded freight cars east and south	265,395
Number of miles run by loaded freight cars west and north	333,730
Number of miles run by empty freight cars east and south	151,099
Number of miles run by empty freight cars west and south	89,855
Total freight car mileage	840,079
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	36.28
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north	21.21

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops	23
Rate of speed of freight trains, including stops	12

TONNAGE OF ARTICLES TRANSPORTED.

	Tons.	Per cent.
Grain	13,887	11.30
Flour	2,336	1.90
Provisions (beef, pork, lard, etc)	1,099	.90
Animals	5,460	4.43
Other agricultural products	297	.24
Lumber and forest products	16,769	13.60
Coal	47,690	38.78
Plaster, lime and cement	2,138	1.75
Salt	978	.80
Petroleum and oil	834	.68
Iron, steel and castings	1,199	.97
Stone and brick	1,719	1.40
Manufactures—articles shipped from point of production	5,204	4.23
Merchandise, and other articles not enumerated above	23,404	19.02
Total tons carried	123,014	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; and what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? United States Express Company $4,500.00 per annum. General express business. Take their freights at depot.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the U. S. government for the transportation of its mails on your road in Iowa, and on what terms of service? $5,718.72 per annum. Daily service.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? $245.00.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa..... 112.4

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1886.

INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1885.			
September 16	John Gilligan, trespasser	Valeria	Drunk on track; bruised.
1886.			
February 9	Neal Ware, brakeman	Marshalltown	Coupling; hand mashed.
February 12	B. M. Risher, brakeman	Marshalltown	Coupling; thumb mashed.

TABULAR STATEMENT OF ACCIDENTS.

CAUSE OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employes.	Others.	Passengers.	Employes.	Others.
Derailments	....	....	....	....	....	....
Collisions	....	....	....	....	....	....
Caught in frogs, guard rails or switches	....	....	....	....	....	....
Coupling cars	....	....	....	....	2	....
Falling from trains	....	....	....	....	....	....
Getting on and off trains	....	....	....	....	....	....
Highway crossings	....	....	....	....	....	....
Miscellaneous	....	....	....	....	....	....
Overhead obstructions	....	....	....	....	....	....
Stealing rides	....	....	....	....	....	....
While intoxicated	....	....	....	....	....	....
Trespassers on track	....	....	....	....	....	1
Total	....	....	....	....	2	1

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year	None.
Number of persons injured during the year	3
Number resulting from lack of caution, carelessness, or misconduct	3
Number of persons injured while intoxicated	1
Number of trespassers on track injured	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—T. V. Johnson, Marshalltown, Iowa.
Vice-President—Geo. Glick, Marshalltown, Iowa.
Secretary, Treasurer and General Manager—Geo. C. McMichael, Marshalltown, Iowa.
Acting Superintendent—Williard T. Block, Des Moines, Iowa.
Auditor—W. L. Dickson, Marshalltown, Iowa.
General Passenger and Freight Agent—Williard T. Block, Des Moines, Iowa.
General Solicitor—Judge N. M. Hubbard, Cedar Rapids, Iowa.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

T. V. Johnson, Marshalltown, Iowa.
Geo. Glick, Marshalltown, Iowa.
Geo. C. McMichael, Marshalltown, Iowa.
W. L. Dickson, Marshalltown, Iowa.
W. D. Holmes, Marshalltown, Iowa.
J. R. Bowler, Marshalltown, Iowa.
G. M. Dickson, Colfax, Iowa.
Date of annual meeting of stockholders, first Tuesday in June.
Fiscal year of company ends June 30th.
General offices of the company are located at Marshalltown, Iowa.

STATE OF IOWA, }
COUNTY OF MARSHALL. } ss.

Geo. C. McMichael, General Manager, W. L. Dickson, Auditor, of the Wisconsin, Iowa & Nebraska Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full and correct statement of the condition and affairs of said company on the 30th day of June, A. D. 1886, to the best of their knowledge and belief.

(Signed.) GEO. C. McMICHAEL.
W. L. DICKSON.

Subscribed and sworn to before me this 9th day of October, 1886.

[L. S.] GEO. PATTERSON,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 11th day of October, A. D. 1886.

E. G. MORGAN, *Secretary.*

REPORT

OF THE

BURLINGTON & NORTHWESTERN RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1886.

CAPITAL STOCK.

Amount authorized by articles of association	$ 3,000,000.00	
Amount authorized by vote of the company	None.	
*Amount issued: number of shares, 1,569.		
Amount of common stock issued		156,900.00
†Total amount paid in, as per books of the company.		$ 143,191.41
Amount of stock per mile of road	$ 4,047.20	
Amount of stock representing the road in Iowa	All.	
Amount of stock held in Iowa	156,900.00	
Total number of stockholders	229	
Number of stockholders in Iowa	219	

DEBT.

Funded debt as follows:		
First mortgage bonds due August 1, 1889; rate of interest, 7 per cent		$ 120,000.00
Amount of interest paid on same during the year	None.	
Second mortgage bonds due August 2, 1889; rate of interest, 8 per cent		100,000.00
Amount of interest paid on same during the year	None.	
Total amount of funded debt		$ 220,000.00

*This includes 293 shares on account of tax subscription from Washington and Crawford townships, Washington county, not yet passed to stock account.

†In addition to this $31,326.13 has been received from tax subscription in Washington township, Washington county, and $20,506.00 from same source from Crawford township, same county, not yet passed into stock account.

Floating debt:		
Incurred for supplies and operating expenses	$ 13,959.08	
Incurred for interest on bonds	51,904.00	
Total amount of floating debt		65,863.08
Total amount of debt liabilities		$ 285,863.08
Amount of debt per mile of road	$ 7,373.00	
Amount of debt representing the road in Iowa		$ 285,863.08
Total amount of stock and debt		442,763.08
Amount of stock and debt per mile of road	$ 11,420.25	
Amount of interest paid representing the road in Iowa		531.25

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD.

Grading	$ 48,787.32
Bridging and masonry	21,238.76
Superstructure, including rails	205,645.33
Land, land damages and fences	25,032.91
Passenger and freight stations, coal sheds, water stations, engine houses, car sheds, turn-tables, and machine shops, including machinery and tools	15,612.71
Interest paid during construction, discounts, etc	6,571.93
Engineering, agencies, salaries and other expenses during construction	12,432.86
All other items charged to construction not enumerated above	2,270.01
Total expended for construction	$ 337,591.33
Average cost of construction per mile of road (38.77 miles)	8,707.75
Proportion of cost of construction for Iowa	All.

The third rail used by us on the Burlington, Cedar Rapids & Northern cost us about $1,500 per mile for 14.3 miles. For this distance we have no other construction charge. We therefore deduct $21,450 from the total cost of construction to get average of the remainder.

COST OF EQUIPMENT.

Locomotives	$ 18,744.37
Passenger, mail, baggage and express cars	10,060.93
Freight and other cars	31,134.72
Wrecking-cars, pile-drivers and tools	3,812.41
Total for equipment	$ 63,752.43
Average cost of equipment per mile of road operated by company (52.3 miles)	1,218.97
Total cost of road and equipment	$ 401,343.76
Average cost of road and equipment per mile (38.77 miles)	$ 10,326.12
Average cost of road and equipment per mile in Iowa (38.77) miles)	10,326.12

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Land, land damages and fences	$ 979.00
Total for construction	$ 979.00

EQUIPMENT.

Passenger, mail, baggage and express cars		$ 212.19
Total for equipment		$ 212.19
Total expenditures charged to property account		$ 1,191.19
Net addition to property account for the year	$ 1,191.19	

ANALYSIS OF EARNINGS.

Earnings, passenger:		
From all passengers		$ 9,427.26
From express and baggage		811.10
From mails		2,274.24
Total earnings, passenger department		$ 12,512.60
Earnings per train mile run (22,091 miles)	$ .566	
Earnings, freight:		
Total earnings, freight department		27,909.91
Earnings per train miles run (22,091 miles)	$ 1.264	
Total transportation earnings		$ 40,422.51
Earnings per train mile run, from all trains earning revenue (22,091 miles)	$ 1.83	
Earnings per mile of road operated (52.3 miles)	772.89	
Total earnings from all sources		$ 40,422.51
Proportion of earnings for Iowa	$ 40,422.51	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES.)

Repairs of road-bed and track		$ 11,863.46
Repairs of bridges, including culverts and cattle-guards		907.61
Repairs of fences, road-crossings, and signs		13.09
Repairs of buildings, stations, and water-tanks		782.80
Total		$ 13,566.96

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repair of locomotives		$ 1,933.88
Repairs of passenger and freight cars		1,752.13
Total		$ 3,686.01

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives		$ 2,160.88
Water supply		37.22
Oil and waste		157.63
Locomotive service		1,793.39
Freight train service and supplies		3,628.78
Mileage of freight cars (debit balance)		18.52
Telegraph expenses (maintenance and operating)		361.04
Damage and loss of freight and baggage		111.21
Damages to property and cattle		338.79
Personal injuries		7.00
Agents, station service and station supplies		3,132.45
Total		$ 11,746.91

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks		$ 3,348.62
Insurance		236.88
Stationery and printing		448.43
Contingencies		7.11
Taxes in Iowa	$ 2,474.27	
Total taxes		2,474.27
Total		$ 6,515.31

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings		$ 13,566.96
Maintenance of motive power and cars		3,686.01
Conducting transportation		11,746.91
General expenses, including taxes		6,515.31
Total operating expenses and taxes		$ 35,515.19
Operating expenses and taxes per mile of road operated, (52.3 miles)	$ 679.06	
Operating expenses and taxes per train mile run, for trains earning revenue, (22,091 miles)	1.61	
Proportion of operating expenses and taxes for Iowa	All.	
Expenses of running and management of all trains earning revenue		7,620.27
Percentage of expense to earnings		

GENERAL EXHIBIT.

Total earnings		$ 40,422.51
Total expenses, including taxes		35,515.19
Net earnings		4,907.32
Rentals, specifying amount paid to each company:		
Burlington, Cedar Rapids & Northern Railway		4,161.00
Interest accruing during the year		16,931.25
Interest paid during the year		531.25
Interest paid during the year on account of the road in Iowa		531.25
Interest on funded debt		51,904.00
Interest paid on funded debt. None.		
Interest on floating debt		531.25
Interest paid on floating debt		531.25
Interest falling due during the year and not paid		16,400.00
Deficit for the year		16,194.93
Deficit at commencement of the year		48,339.44
Deficit at the close of the year, June 30, 1886		$ 64,534.37

INCOME ACCOUNT.

Income from earnings		$ 40,422.51
Total income from all sources for the year		$ 40,422.51
Proportion of income for Iowa	$ 40,422.51	

GENERAL RECAPITULATION.

Total income		$ 40,422.51
Total operating expenses and taxes		35,515.19
Net income above operating expenses and taxes		4,907.32
Net deficit above operating expenses and taxes, interest and rental		$ 16,194.93
Gross income per train mile run (22,091 miles)	$ 1.83	
Net income per train mile run	Deficit.	

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1886.

DEBIT.

Cash and contingent	$	647.71
Supplies		5,249.35
Construction		331,019.40
Equipment		63,752.43
Discount (bond)		3,080.00
Interest and exchange		52,435.25
Accounts and bills receivable		17,795.16
Agents and connecting lines		1,757.65
Operating expenses		37,201.92
Taxes		2,474.27
Income account		25,943.80
Total	$	541,180.94

CREDIT.

Stocks	$	143,191.41
Bonded debt		220,000.00
Miscellaneous receipts		52,332.13
Earnings		40,422.51
Due connecting lines and agents		774.32
Accounts and bills payable		84,460.57
Total	$	541,180.94

DESCRIPTION OF ROAD.

Length of main line of road from Mediapolis to Washington, Iowa, miles	38.77
Total length of road belonging to this company in Iowa	38.77
Aggregate length of sidings and other tracks not above enumerated, miles	3.48
Aggregate length of track, computed as single track, exclusive of sidings	38.77
Total length of iron rails in tracks in Iowa, exclusive of sidings	38.77
Weight per yard, iron, 30 pounds.	
Gauge of track, 3 feet.	

In addition to the above, this company has leased the right to run over 14.13 miles of the Burlington, Cedar Rapids & Northern, by means of a third rail laid down and owned by this company between Burlington and Mediapolis. This company has also laid down and is using 3-10 mile of siding on depot gounds belonging to said corporation.

Total miles of road operated by this company	52 3-10
Total miles of road operated by this company in Iowa	52 3-10

STATIONS.

Number of stations on all roads owned by this company	9
Number of stations on all roads operated by this company	12
Number of telegraph offices in stations in Iowa	6

EMPLOYES.

Number of persons regularly employed on all roads operated by this company (average)		65
Amount paid employes, including officials, on all roads operated by this company	$	25,000.00

BRIDGES IN IOWA.

	No.	Aggregate Length.
Wooden trestle and pile	32	2,650

BOX CULVERTS IN IOWA.

Timber	10	
Stone	2	

CATTLE GUARDS.

Number of in Iowa	156	

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of trestle work replaced with earth during the year, (lineal feet)	7	180
Timber culverts replaced with sewer pipe	5	
Give the average number of years the trestle and pile bridges last on your road in Iowa		8

ROAD-BED AND TRACK.

Number of track sections in Iowa	7
Average length of sections, miles	6
Average number of men in each section gang, including foreman	3
Number of new ties laid in track during the year in Iowa	3,612
Average number of new ties per mile of road	98
What is the average number of years that iron rails last in your track on main line in Iowa?	9
What is the average number of years that ties last in your track in Iowa?	8

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality? Central Iowa, one mile south of Winfield.	
Number of highway crossings at grade	38
Number of highway crossings under railroad	2

FENCING IN IOWA.

How many miles of your road in Iowa are fenced		7.3
What is the average cost per rod, cents		0
What is the total cost of the same	$	1,892.57
How many miles of fencing have you built during the year		1
Give the number of miles needed on both sides of your track in each county in Iowa:		
In Des Moines county		7.35
In Henry county		8.47
In Louisa county		2.84
In Washington county		10.01
Total miles		28.77

Several miles of fence on our right of way belongs to private parties for which we have paid nothing and is not included herein.

ROLLING STOCK.

	Leased.	Owned.	Total.
Number of locomotives	1	2	3
Number of passenger cars		3	3
Number of box freight cars		52	52
Number of platform and coal cars		3	3
Number of other cars		14	14
Total number of cars		72	72
Maximum weight of locomotives and tenders, tons			20
Average weight of locomotives and tenders, tons			17
Maximum weight of passenger cars, tons			10¼
Average weight of passenger cars, tons			9
Number of passenger cars equipped with Miller platform and buffer			3
The amount of tonnage that can be carried over your road exclusive of cars, by an engine of given weight. Weight of engine, 20 tons			160

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by freight trains during the year	22,091
Miles run by switching trains during the year	15,241
Total train mileage	37,332

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	2
Average weight of passenger trains, exclusive of passengers, tons	20
Average number of cars in freight trains	5
Average weight of freight trains, exclusive of freight, tons	45

PASSENGER TRAFFIC.

Number of local passengers carried	13,948
Number of special ticket passengers carried	2,224
Total number of passengers carried	16,172
Total passenger mileage, or passengers carried one mile	383,719
Average distance traveled by each passenger, miles	21¾
Average amount received from each passenger, cents	58¼
Highest rate of fare per mile for any distance, cents	3
Lowest rate of fare per mile for any distance, cents	1.25
Average rate of fare per mile for all passengers, cents	2.46

FREIGHT TRAFFIC.

Total tons of freight carried	17,858
Total mileage of local freight (tons carried one mile)	640,991
Total freight mileage, or tons carried one mile	640,991
Average rate per ton per mile received for all freight, cents	.0435
Average cost per ton per mile to move freight	.0195

CAR MILEAGE.

Number of miles run by loaded freight cars east and south	21,000
Number of miles run by loaded freight cars west and north	17,695
Number of miles run by empty freight cars east and south	6,109
Number of miles run by empty freight cars west and north	10,000
Total freight car mileage	54,804
Percentage of empty freight cars hauled east and south to all freight cars hauled east and south	41 4-10
Percentage of empty freight cars hauled west and north to all freight cars hauled west and north	41 4-10

SPEED OF TRAINS IN IOWA.

Rate of speed of freight trains, including stops, miles	15

TONNAGE OF ARTICLES TRANSPORTED WITHIN THE STATE OF IOWA.

	TONS.	PER CENT.
Grain	4,504	25.2
Flour	416	2.3
Provisions (beef, pork, lard, etc.)	507	2.8
Animals	2,813	15.8
Other agricultural products	373	2.1
Lumber and forest products	1,078	6.0
Coal	2,373	13.3
Plaster, lime and cement	60	.3
Salt	365	2.0
Petroleum and oil	17	.1
Iron, steel and castings	128	.7
Stone and brick	1,321	7.3
Manufactures—articles shipped from point of production	1,934	11.0
Merchandise and other articles not above enumerated	1,969	11.0
Total tons carried	17,858	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? American; one and one-half times first class rates; freight taken at depot.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? $42.75 per mile per annum, daily each way except Sunday. Total, $2,274.24.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? $40.20

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? None.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and how many miles do each own? Western Union Telegraph Company; 38.77.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—T. W. Barhydt, Burlington, Iowa.
Vice-President—J. T. Remey, Burlington, Iowa.
Secretary and Treasurer—R. M. Green, Burlington, Iowa.
General Superintendent—E. S. Edger, Burlington, Iowa.
Auditor—J. A. Ostrander, Burlington, Iowa.
General Passenger and Freight Agent—E. S. Edger, Burlington, Iowa.
General Solicitors—Kelley & Cooper, Burlington, Iowa.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

T. W. Barhydt, Burlington, Iowa.
J. T. Remey, Burlington, Iowa.
E. D. Rand, Burlington, Iowa.
W. W. Baldwin, Burlington, Iowa.
H. C. Garrett, Burlington, Iowa.
Geo. C. Lauman, Burlington, Iowa.
J. W. Blythe, Burlington, Iowa.
Lyman Cook, Burlington, Iowa.
C. P. Squires, Burlington, Iowa.
Hugh Heminghans, Burlington, Iowa.
Geo. Millard, Burlington, Iowa.
H. B. Scott, Burlington, Iowa.
J. T. Davison, Winfield, Iowa.
Norman Everson, Washington, Iowa.
A. W. Chilcote, Washington, Iowa.

Date of annual meeting of stockholders, third Wednesday in June.
Fiscal year of company ends December 31st.
General offices of the company are located at Burlington, Iowa.

STATE OF IOWA, }
COUNTY OF DES MOINES. } ss.

J. T. Remey, Vice-President, and E. S. Edger, Superintendent, of the Burlington & Northwestern Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1886, to the best of their knowledge and belief.

(Signed,) J. T. REMEY.
E. S. EDGER.

Subscribed and sworn to before me, this 16th day of September, A. D. 1886.

H. J. HUNGERFORD,
[L. S.] *Notary Public.*

Received and filed in the office of the Commissioners of Railroads, this 20th day of September, A. D. 1886.

E. G. MORGAN, *Secretary.*

REPORT

OF THE

BURLINGTON & WESTERN RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1886.

CAPITAL STOCK.

Amount authorized by articles of association	$ 3,000,000.00	
Amount authorized by vote of the company	None.	
Amount issued, number of shares 8,568, amount paid in		
Amount of common stock issued		$ 856,800.00
Total amount paid in as per books of the company		$ 856,800.00
Amount of stock per mile of road	$ 12,118.81	
Amount of stock representing the road in Iowa	All.	
Amount of stock held in Iowa	856,800.00	
Total number of stockholders	6	
Number of stockholders in Iowa	All.	

DEBT.

Funded debt as follows:		
First mortgage bonds, due August 1, 1906, rate of interest 7 per cent		$ 571,200.00
Amount of interest paid on same during the year	None.	
Total amount of funded debt		$ 571,200.00
Floating debt:		
Incurred for current expenses	$ 32,998.82	
Incurred for bond interest	59,962.00	
Total amount of floating debt		92,960.82
Total amount of debt liabilities		$ 664,160.82
Amount of debt per mile of road	$ 9,334.09	
Amount of debt representing the road in Iowa	All.	
Total amount of stock and debt		$ 1,520,960.82
Amount of stock and debt per mile of road	21,512.90	
Amount of interest paid representing the road in Iowa	None.	

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD.

Grading		$ 158,532.86
Bridging and masonry		86,471.68
Superstructure, including rails		302,734.45
Land, land damages, and fences		71,294.55
Engine houses, car sheds, and turn tables		22,707.29
Interest paid during construction, discounts, etc		608,003.03
Burlington yard betterments		5,362.30
Engineering, agencies, salaries, and other expenses during construction		23,497.43
All other items charged to construction not enumerated above:		
Oskaloosa coal track		2,199.08
Telegraph construction		1,745.38
Total expended for construction		$ 1,342,547.85
Average cost of construction per mile of road (18,989.26 miles)		
Proportion of cost of construction for Iowa	All.	

COST OF EQUIPMENT.

Locomotives		$ 32,126.27
Passenger, mail, baggage and express cars		10,838.25
Freight and other cars		49,048.29
Wrecking-cars, pile-drivers and tools		558.45
Total for equipment		92,571.26
Average cost of equipment per mile of road operated by company [70.7 miles]	$ 1,309.35	
Proportion of cost of equipment for Iowa	All.	
Total cost of road and equipment		$ 1,435,119.11
Average cost of road and equipment per mile [70.7 miles]	$ 20,298.61	

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Land, land damages, and fences		$ 3,166.13
Passenger and freight stations, coal sheds, and water stations		219.14
Burlington yard betterments		1,343.16
Total for construction		4,728.43
Total expenditures charged to property accounts		$ 4,728.43
Property sold (or reduced in valuation on the books) and credited property accounts during the year (specifying same):		
Superstructure credited by sale of iron	$ 641.44	
For cars by wreck	503.79	$ 1,145.23
Net addition to property account for the year		3,583.20

ANALYSIS OF EARNINGS.

Earnings, passenger:		
From all passengers		$ 11,726.31
From express and baggage		1,775.60
From mails		2,981.94
Total earnings, passenger department		$ 16,483.85
Earnings per train mile run (67,779 miles)	$ 0.24.3	
Earnings, freight:		
Total earnings, freight department		35,727.80
Earnings per train mile run (67,290 miles)	$ 0.28.9	
Total transportation earnings		42,211.65
Earnings per train mile run from all trains earning revenue (135,069 miles)	$ 0.53.2	
Earnings per mile of road operated (104.57 miles)	498.52	
Rents received for use of stations, etc		160.00
Total earnings from all sources		$ 52,221.65
Proportion of earnings for Iowa	$ 52,221.65	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1.—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track		$ 12,168.26
Repairs of bridges, including culverts and cattle-guards		1,243.81
Repairs of fences, road-crossings and signs		64.96
Repairs of buildings, stations and water-tanks		601.49
Total		$ 14,078.52

CLASS 2.—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives		3,033.88
Repairs of passenger and freight cars		2,422.53
Total		$ 5,456.41

CLASS 3.—CONDUCTING TRANSPORTATION.

Fuel for locomotives		$ 5,551.52
Water supply		589.53
Oil and waste		352.11
Locomotive service		8,181.26
Passenger and freight train service		6,099.18
Mileage of freight cars (debit balance)		134.03
Telegraph expenses (maintenance and operating		.90
Damage and loss of freight and baggage		152.60
Damages to property and cattle		787.11
Personal injuries		177.85
Agents and station service		5,088.08
Total		$ 27,214.17

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks		4,830.28
Insurance		155.89
Stationery and printing		234.22
Contingencies		2.56
Taxes in Iowa	$ 2,888.57	
Tota taxes		2,888.57
Total		$ 8,111.52

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings		$ 14,078.52
Maintenance of motive power and cars		5,456.41
Conducting transportation		27,214.17
General expenses, including taxes		8,111.52
Total operating expenses and taxes		$ 54,860.62
Operating expenses and taxes per mile of road operated (104.57 miles)	$ 524.63	
Operating expenses and taxes per train mile run, for trains earning revenue (125.069 miles)	0.4386	
Proportion of operating expenses and taxes for Iowa	All.	
Expenses of running and management of all trains earning revenue		$ 21,007.53
Percentage of expenses to earnings	105.07	

GENERAL EXHIBIT.

Total earnings	$ 52,221.65
Total expenses, including taxes	54,860.62
Deficit	2,638.97
Interest accruing during the year	40,563.12
Interest paid during the year	519.12
Interest on funded debt	59,962.00
Interest on floating debt	519.12
Interest paid on floating debt	519.12
Interest falling due during the year and not paid	39,984.00
Deficit balance for the year	43,588.55
Deficit balance at commencement of the year	39,246.37
Deficit at the close of the year, June 30, 1886	$ 82,784.92

INCOME ACCOUNT.

Income from earnings	$ 52,221.65
Income from other sources—Oskaloosa subscription	150.00
Total income from all sources for the year	$ 52,371.65

GENERAL RECAPITULATION.

Total income	$ 52,371.65
Total operating expenses and taxes	54,860.62
Deficit, net income above operating expenses and taxes	2,638.97
Deficit, net income above operating expenses, taxes, interest, and rental	$ 43,588.55
Gross income per train mile run (125,069 miles)	$ 0.4175

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1886.

DEBIT.

Cash and contingent	$ 3,596.36
Construction	1,342,547.85
Equipment	92,571.26
Interest and exchange	519.12
Accounts and bills receivable	2,909.55
Due from agents and connecting lines	1,669.34
Operating expenses	51,972.05
Supplies	61.63
Taxes	2,888.57
Bond interest	59,962.00
Income account	23,482.15
Total	$ 1,582,179.88

CREDIT.

Capital stock	$ 856,801.82
Bonded debt	571,201.21
Local aid	8,190.20
Earnings	52,221.65
Due from agents and connecting lines	804.18
Accounts and bills payable	92,960.82
Total	$ 1,582,179.88

DESCRIPTION OF ROAD.

Length main line of road, from Winfield, Iowa, to Oskaloosa, Iowa	70 7-10
Total length of road belonging to this company in Iowa	70 7-10
Aggregate length of sidings and other tracks not above enumerated	3.00
Total length of iron rails in tracks in Iowa, exclusive of sidings	70.70

Weights per yard, iron, 35 pounds.

Gauge of track, 3 feet.

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each:

This road has contracted the right to run over the Burlington & Northwestern Railway from Winfield to Mediapolis, 18½ miles, and thence to Burlington, 15 3-10 miles, over the Burlington, Cedar Rapids & Northern R'y, under the contract of the Burlington & Northwestern with that road.

Total length of above roads, miles	33 8-10
Total miles of road operated by this company in Iowa	104.51

STATIONS.

Number of stations on all roads owned by this company	15
Number of stations on all roads operated by this company	23
Number of telegraph offices in stations in Iowa	13

EMPLOYES.

Number of persons regularly employed on all roads operated by this company		75
Amount paid employes, including officials, on all roads operated by this company	$	33,000.00

BRIDGES IN IOWA.

	No.	Aggregate Length.
Iron bridges over 100 feet in length	2	505
Wooden trestle and pile	52	7,080

BOX CULVERTS IN IOWA.

Timber	343	
Stone	1	

CATTLE-GUARDS.

Number of in Iowa	280	

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of trestle work replaced with earth during the year (lineal feet)	4	110
Timber culverts replaced with sewer pipe	6	

ROAD-BED AND TRACK.

Number of track sections in Iowa	10
Average length of sections, miles	7
Average number of men in each section gang	3

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?
Central Iowa, one half mile west of Brighton.
Central Iowa, one mile west of Martinsburg.
Central Iowa, one half mile west of Hedrick.
Central Iowa, one mile south of Oskaloosa.
Chicago, Rock Island & Pacific, at Oskaloosa.
Chicago & Northwestern, at Cedar.
What railroad crosses your road, either over or under, and at what locality?
Chicago, Rock Island & Pacific, at Brighton.
Chicago, Milwaukee & St. Paul, at Hedrick—2.

Number of highway crossings at grade	63

FENCING IN IOWA.

How many miles of your road in Iowa are fenced		12
What is the average cost per rod	$	.35
What is the total cost of same		4,202.46
How many miles of new fencing have you built during the year		3
Give the number of miles needed on both sides of your track in each county in Iowa:		
In Henry county		11.0
In Washington county		9.0
In Jefferson county		12.6
In Keokuk county		13.1
In Mahaska county		13.0
Total miles		58.7

ROLLING STOCK.

	Leased.	Owned.	Total.
Number of locomotives	1	3	4
Number of passenger cars		2	2
Number of baggage, mail and express cars		2	2
Number of box freight cars	20	70	90
Number of stock cars		20	20
Number of platform and coal cars		30	30
Number of other cars		18	18
Total number of cars	20	142	162
Maximum weight of locomotives and tenders, tons			22
Average weight of locomotives and tenders, tons			22
Maximum weight of passenger cars, tons			10
Average weight of passenger cars, tons			10
Number of passenger cars equipped with Miller platform and buffer			2
The amount of tonnage that can be carried over your road exclusive of cars, by an engine of given weight. Weight of engine, 22 tons			160

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	67,779
Miles run by freight trains during the year	67,290
Miles run by other trains during the year	2,982
Total train mileage	138,051

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	3
Average weight of passenger trains, exclusive of passenger, tons	60
Average number of cars in freight trains	12
Average weight of freight trains, exclusive of freight, tons	108

PASSENGER TRAFFIC.

Number of local passengers carried	21,991
Number of special ticket passengers carried	1,963
Total number of passengers carried	23,954
Total passenger mileage, or passengers carried one mile	468,890
Average distance traveled by each passenger, miles	19.5
Average amount received from each passenger, cents	48.9
Highest rate of fare per mile for any distance, cents	3
Lowest rate of fare per mile for any distance, cents	1½
Average rate of fare per mile for all passengers, cents	2½

FREIGHT TRAFFIC.

Number of tons of local freight carried	26,230
Total tons of freight carried	26,230
Total mileage of local freight (tons carried one mile)	1,430,106
Total freight mileage, or tons carried one mile	1,430,106
Average rate per ton per mile received for local freight, cents	2½
Average rate per ton per mile received for all freight, cents	2½
Average cost per ton per mile to move freight, cents	1¾

CAR MILEAGE.

Number of miles run by loaded freight cars east and south	240,000
Number of miles run by loaded freight cars west and north	139,524
Number of miles run by empty freight cars east and south	41,250
Number of miles run by empty freight cars west and north	65,250
Total freight car mileage	486,024
Percentage of empty freight cars hauled east, west and north to all freight cars hauled west and north	28

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles	20
Rate of speed of freight trains, including stops, miles	11½

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain	3,682	15.65
Flour	294	1.15
Provisions (beef, pork, lard, etc.)	126	0.50
Animals	2,562	10.40
Other agricultural products	1,089	4.25
Lumber and forest products	5,842	23.75
Coal	4,396	17.90
Plaster, lime and cement	16	0.05
Salt	352	1.42
Petroleum and oil	7	0.03
Iron, steel and castings	414	1.67
Stone and brick	2,588	10.45
Manufactures—articles shipped from point of production	358	1.43
Merchandise, and other articles not enumerated above	2,796	11.35
Total tons carried	24,522	100

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? American; one and one half first class rates; freight taken at depot.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? $42.75 per mile per annum for daily each way except Sunday.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa?

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? None.

What other company, if any, owns a line of telegraph on your right of way in Iowa, and and how many miles do each own? Western Union Telegraph Company; 70.7 miles.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1886.

INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1886. February —	T. J. Foley, brakeman	Oskaloosa	Coupling cars; muscles of forearm bruised between wrist and elbow.

TABULAR STATEMENT OF ACCIDENTS.

CAUSES OF ACCIDENTS.	KILLED.			INJURED.		
	Passengers.	Employes.	Others.	Passengers.	Employes.	Others.
Derailments	....	....	....	....	....	....
Collisions	....	....	....	....	....	....
Caught in frogs, guard rails or switches	....	....	....	....	....	....
Coupling cars	....	....	....	....	1	....
Falling from trains	....	....	....	....	....	....
Getting on and off trains	....	....	....	....	....	....
Highway crossings	....	....	....	....	....	....
Miscellaneous	....	....	....	....	....	....
Overhead obstructions	....	....	....	....	....	....
Stealing rides	....	....	....	....	....	....
Trespassers on track	....	....	....	....	....	....
Total	....	....	....	....	1	....

SUMMARY OF ACCIDENTS FOR IOWA.

Number of casualties durely accidental during the entire year 1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—T. W. Barhydt, Burlington, Iowa.
Vice-President—C. P. Squires, Burlington, Iowa.
Secretary and Treasurer—R. M. Green, Burlington, Iowa.
General Superintendent—E. S. Edger, Burlington, Iowa.
Auditor—J. A. Ostrander, Burlington, Iowa.
General Passenger and Freight Agent—E. S. Edger, Burlington, Iowa.
General Solicitors—Kelley & Cooper, Burlington, Iowa.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

T. W. Barhydt, Burlington, Iowa.
C. P. Squires, Burlington, Iowa.
J. W. Blythe, Burlington, Iowa.
E. D. Rand, Burlington, Iowa.
H. B. Scott, Burlington, Iowa.

Date of annual meeting of stockholders, third Wednesday in June.
Fiscal year of company ends, December 31st.
General officers of the company are located at Burlington, Iowa.

STATE OF IOWA, } ss.
COUNTY OF DES MOINES. }

C. P. Squires, Vice-President, and E. S. Edger, Superintendent of the Burlington & Western Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1886, to the best of their knowledge and belief.

(Signed) C. P. SQUIRES.
E. S. EDGER.

Subscribed and sworn to before me, this 16th day of September, A. D. 1886.

[L. S.] H. J. HUNGERFORD,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 17th day of September, A. D. 1886.

E. G. MORGAN, *Secretary.*

REPORT

OF THE

FT. MADISON & NORTHWESTERN RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1886.

CAPITAL STOCK.

Unknown.

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Grading, tieing and rebuilding (road only partly constructed)	$	10,650.45
Bridging and masonry		74.40
Fencing		211.86
Passenger and freight stations, coal sheds, water stations, engine houses, car sheds and turn-tables		1,142.88
Machine shops, including machinery and tools		578.41
Total for construction	$	12,658.00

ANALYSIS OF EARNINGS.

Earnings, passenger:		
From all passengers	$	4,141.61
From express and baggage		413.50
Total earnings, passenger department	$	4,555.11
Earnings, freight:		
Total earnings, freight department	$	10,745.54
Total transportation earnings	$	15,300.65
Earnings per mile of road operated (45 miles)	$ 341.72	
Rents received for use of stations, etc		77.00
Total earnings from all sources	$	15,377.65

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track		$ 3,591.52
Renewal of ties (number laid)	7,772	
Repairs of bridges, including culverts and cattle-guards		381.19
Repairs of fences, road crossings and signs		35.25
Repairs of buildings, stations and water tanks		15.87
Total		$ 4,023.82

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	$	838.12
Repairs of passenger cars		73.36
Repairs of freight cars		1,268.01
Total	$	2,179.49

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives	$	1,236.29
Water supply		195.11
Oil and waste		1,818.81
Freight train service		1,182.88
Damage and loss of freight and baggage		9.40
Damages to property and cattle		77.42
Personal injuries		30.00
Agents and station service		1,317.34
Station supplies		24.50
Total	$	5,891.75

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks	$	2,611.99
Legal expenses		172.50
Stationery, printing, outside agencies and advertising		221.74
Contingencies, furniture and fixtures		735.71
Total taxes		20.50
Total	$	3,762.44

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings	$	4,023.83
Maintenance of motive power and cars		2,179.29
Conducting transportation		5,891.65
General expenses, including taxes		3,762.44
Total operating expenses and taxes	$	15,857.51
Operating expenses and taxes per mile of road operated (40 miles)	$	352.39
Percentage of expenses to earnings	103.12	

GENERAL EXHIBIT.

Total earnings	$	15,377.65
Total expenses, including taxes		15,857.51
Net earnings (deficit)	$ 479.86	

INCOME ACCOUNT.

Income from earnings	$	15,377.65
Income from other sources: receivers certificates		12,700.00
Total income from all sources for the year	$	28,077.65

GENERAL RECAPITULATION.

Total income	$	28,077.65
Total operating expenses and taxes		15,857.51
Net income above operating expenses and taxes	$	12,220.14

DESCRIPTION OF ROAD.

Length of main line of road from Ft. Madison to Collett, in Iowa, miles	45
Total length of road belonging to this company in Iowa	45
Aggregate length of sidings and other tracks not above enumerated, feet	12,301
Same in Iowa, miles	2.42
Total length of iron rails in tracks in Iowa, exclusive of sidings	45

Weight per yard, iron, 30 pounds.
Gauge of track, 3 feet.

STATIONS.

Number of stations on all roads owned by this company	14
Number of stations on all roads operated by this company	14

EMPLOYES.

Number of persons regularly employed on all roads operated by this company		90
Amount paid employes, including officials, on all roads operated by this company	$	24,011.88

BRIDGES IN IOWA.

	No.	Aggregate Length.
Wooden trestle and pile	86	4,530

BOX CULVERTS IN IOWA.

Timber	5	18
Stone	6	14

CATTLE-GUARDS.

Number of in Iowa	166	1,328

RENEWAL OF BRIDGES AND CULVERTS IN IOWA.

Amount of timber used in renewals of wooden bridges during the year (B. M.)		2,800
Amount of trestle work replaced with earth during the year (lineal feet)	6	135

ROAD-BED AND TRACK.

Number of track sections in Iowa	6
Average length of sections, miles	7.5
Average number of men in each section gang	6
Number of new ties laid in track during the year in Iowa	7,772
Average number of new ties per mile of road	173

CROSSINGS IN IOWA.

What railroad crosses your road, either over or under, and at what locality?
Twenty-one miles from Ft. Madison and three fourths mile from Houghton, K. & N. W. R'y crosses over.

Number of highway crossings at grade	69
Number of highway crossings over railroad	1
Number of highway crossings under railroad	5
Number of highway bridges 18 feet above track	1

ROLLING STOCK.

	Leased.	Owned.	Total.
Number of locomotives	2	1	3
Number of baggage, mail aad express cars	1		1
Number of caboose cars		1	1
Number of box freight cars	18	6	24
Number of stock cars	5	3	8
Number of platform and coal cars	15	6	21
Number of other cars, hand and push	3	14	17
Total number of cars	42	30	72
Maximum weight of locomotives and tenders, tons			20.0
Average weight of locomotives and tenders			15.5
Maximum weight of passenger cars			9.0
Average weight of passsenger cars			8.5

SPEED OF TRAINS IN IOWA.

Rate of speed of freight trains, including stops, 10 miles per hour.

ADDITIONAL QUESTION

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freight at the depot, or at the office of such express company? American; $20 per month for services of conductor as messenger; one and one-half first class rates on all freight carried; general express business; freights are taken and delivered at the depots.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? $1,782.24; mail carried daily, except Sunday; one train each way.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? $24.50.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1886.

INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1886.			
February 23	Thos. Orvis	Ft. Madison	Car wheel broke; collar bone and three ribs broken.
February 23	—— Smith	Ft. Madison	Cars thrown from track; injury to hip.
February 23	Luckey Marsh	Ft. Madison	Cars thrown from track; trifling, if any.
February 23	Harvey Siemen	Ft. Madison	Fell from ditcher; ribs broken.
February 23	Wm. Schulte	Ft. Madison	Struck by crank of hoisting jack; nose broken.

TABULAR STATEMENT OF ACCIDENTS.

CAUSES OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employes.	Others.	Passengers.	Employes.	Others.
Derailments	....	....	....	2	2	1
Collisions	....	....	....	....	....	....
Caught in fogs, guard rails or switches	....	....	....	....	....	....
Coupling cars	....	....	....	....	....	....
Falling from trains	....	....	....	....	....	....
Getting on and off trains	....	....	....	....	....	....
Highway crossings	....	....	....	....	....	....
Miscellaneous	....	....	....	....	....	....
Overhead obstructions	....	....	....	....	....	....
Stealing rides	....	....	....	....	....	....
While intoxicated	....	....	....	....	....	....
Trespassers on track	....	....	....	....	....	....
Total	....	....	....	2	2	1

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons injured during the year 5
Number of casualties purely accidental during the entire year 5

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

General Superintendent—Chas. A. Gilchrist, Fort Madison.
Chief Engineer—Chas. A. Gilchrist, Fort Madison.
Auditor—N. F. Gilchrist, Fort Madison.
General Passenger and Freight Agent—J. A. McCormick, Fort Madison.
General Solicitors—Isham & Lincoln, Chicago, Illinois.
Receiver—Chas. A. Gilchrist, Fort Madison.

STATE OF IOWA, } ss.
COUNTY OF LEE. }

Chas. A. Gilchrist, Receiver and Superintendent, of the Fort Madison & Northwestern Railway Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declares them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1886, to the best of his knowledge and belief.

(Signed,) CHAS. A. GILCHRIST.

Subscribed and sworn to before me, this 14th day of October, A. D. 1886.

CHARLES DOERR,
[L. S.] *Notary Public, Lee county, Iowa.*

Received and filed in the office of the Commissioners of Railroads, this 15th day of October, A. D. 1886.

E. G. MORGAN, *Secretary.*

REPORT

OF THE

DES MOINES, OSCEOLA & SOUTHERN RAILROAD COMPANY.

FOR THE YEAR ENDING JUNE 30, 1886.

CAPITAL STOCK.

No books in the hands of the Receiver to make this report.

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Total amount paid out and charged construction and improvement		$ 45,769.75

ANALYSIS OF EARNINGS.

Earnings, passenger:		
From all passengers		$ 19,686.47
From express and baggage		1,129.87
Mail		4,139.32
Total earnings, passenger department		$ 24,935.66
Earnings, freight:		
Other sources, freight department—telegraph		$ 431.09
Total earnings, freight department		51,897.85
Total transportation earnings		$ 76,333.51
Earnings per train mile run, from all trains earning revenue (101,400 miles)	$ 0.7577	
Earnings per mile of road operated (111.11 miles)	691.50	
Total earnings from all sources		$ 76,833.51

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Total—charged maintenance of way		$ 28,393.65

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives and cars		$ 1,606.20
Rebuilding engine and cars		3,928.01
Maintenance of motive power		17,743.87
Total		$ 23,278.08

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives		$ 5,595.99
Water supply		420.00
Oil and waste		353.74
Balance charged to conducting transportation		16,112.06
Total		$ 22,481.79

CLASS 4.—GENERAL EXPENSES.

Salaries of general officers and clerks		$ 4,200.00
Legal expenses		235.45
Interest		540.00
Stationery, printing and insurance		1,340.90
Taxes in Iowa	$ 2,004.21	
Total taxes		2,004.21
Total		$ 8,320 56

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings		$ 28.393.65
Maintenance of motive power and cars		23,278.08
Conducting transportation		22,481.79
General expenses, including taxes		8,320.56
Total operating expenses and taxes		$ 82,474.08
Operating expenses and taxes per mile of road operated (111.11 miles)	$ 743.11	
Operating expenses and taxes per train mile run, for trains earning revenue (101,400 miles)	0.8133	

GENERAL EXHIBIT.

Total earnings		$ 76,833,51
Total expenses, including taxes		82,474.08
Net deficit		5,640.57

INCOME ACCOUNT.

Income from earnings		$ 76,833.51
Total income from all sources for the year		$ 76,833.51

GENERAL RECAPITULATION.

Total income		$ 76,833.51
Total operating expenses and taxes		82,474.08
Net loss above operating expenses and taxes		5,640.57

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1886.

DEBIT.

Fuel account	$	7,799.33
Legal expenses		390.20
Rolling stock		2,900.00
Repairs of engines and cars		1,608.50
Right of way		10.75
Oil, waste and tallow		353.74
Hand and push cars		558.00
Profit and loss (balance due on pay rolls)		163.57
Rebuilding engines		3,928.01
Maintenance of way		39,882.34
Taxes		2,004.21
Construction and improvements		45,769.75
Motive power		24,057.03
Conducting transportation		19,312.72
General expenses		7,179.19
Old pay roll (prior to time of Receiver)		9,051.58
Des Moines, O. & S. R. R. Co. (prior to time of Receiver) old accounts		1,902.61
Interest and discount		540.00
Joint freight balances and individual accounts		2,654.23
Station balances		3,261.13
Cash, including cash items		15,431.90
Total	$	188,758.79

CREDIT.

Express earnings	$	1,469.18
Subsidy account		71.54
Bills payable		8,000.00
Mail earnings		5,368.45
Switch key account		42.75
Passenger earnings		22,680.66
Receiver's certificates		90,000 00
Joint ft. balance and individual account		1,272.28
Station credits		208.45
Telegraph earnings		556.39
Freight earnings		59,169.09
	$	188,758.79

DESCRIPTION OF ROAD.

Length main line of road, from Des Moines to Cainsville, miles	111.11
Length of main line of road in Iowa, miles	100
Length of main line of road in Missouri, miles	11.11
Total length of road belonging to this company, miles	111.11
Total length of road belonging to this company in Iowa, miles	100
Aggregate length of sidings and other tracks not above enumerated	.340
Same in Iowa	.325
Total length of steel rails in track in Iowa, exclusive of sidings	12
Total length of iron rails in tracks in Iowa	88

Weights per yard, steel, about 56 pounds.
Weights per yard, iron, about 30 pounds.
Gauge of track, 3 feet.

STATIONS.

Number of stations on all roads owned by this company in Iowa	22
Same in Iowa	20
Number of stations on all roads operated by this company	22
Same in Iowa	20
Number of telegraph offices in stations in Iowa	14

EMPLOYES.

Number of persons regularly employed on all roads operated by this company		246
Same in Iowa		236
Amount paid employes, including officials, on all roads operated by this company	$	81,587.00
Same in Iowa		77,647.00

BRIDGES IN IOWA.

	No.	Aggregate Length.
Wooden truss bridges over 100 feet in length	3	850
Wooden trestle and pile	152	11,411

BOX CULVERTS IN IOWA.

Timber	385

CATTLE-GUARDS.

Number of in Iowa	378

ROAD-BED AND TRACK.

Number of track sections in Iowa	13
Average length of sections, miles	7
Average number of men in each section gang	6
New rails laid in track during the year in Iowa, steel, miles	12

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?
Chicago, Rock Island & Pacific, at Rock Island Crossing.
Chicago, Burlington and Quincy, at Osceola.
Humeston & Shenandoah, at Van Wert.
Chicago, Burlington & Quincy, at Leon.

Number of highway crossings under railroad	2

ROLLING STOCK.

	Leased.	Owned.	Total.
Number of locomotives		7	7
Number of passenger cars	2	2	4
Number of baggage, mail, and express cars		1	1
Number of combination coaches		1	1
Number of box-car cabooses		2	2
Number of box freight cars		83	83
Number of stock cars		18	18
Number of platform and coal cars		40	40
Number of other cars		7	7
Total number of cars	2	154	156
Maximum weight of locomotives and tenders, tons			18
Average weight of locomotives and tenders, tons			18
Number of locomotives equipped with train brake			1
Kind of brake. The Eanns Vacuum.			
Number of cars equipped with train brake			6
The amount of tonnage that can be carried over your road exclusive of cars, by an engine of given weight. Weight of engine, 18 tons			80

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	64,240
Miles run by freight trains during the year	37,160
Miles run by switching trains during the year	800
Miles run by other trains during the year	10,396
Total train mileage	112,396

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	2
Average weight of passenger trains, exclusive of passengers, tons	40
Average number of cars in freight trains	7
Average weight of freight trains, exclusive of freight, tons	70

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles	16
Rate of speed of freight train, including stops, miles	10

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; and what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? American Express Company; pays double first class freight; takes freight at stations.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the U. S. government for the transportation of its mails on your road in Iowa, and on what terms of service? $5,016 per annum.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa?

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? 100.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1886.

INJURED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1886. March	17 S. Williams, engineer	South of Leon	Land slide; broken leg.

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons injured during the year	1
Number of casualties purely accidental during the entire year	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

General Superintendent—James Donohue, Des Moines.
Chief Engineer—R. H. Ashworth, Osceola.
Superintendent of Telegraph—C. E. Yearnshaw, Des Moines.
General Passenger Freight Agent—James Donohue, Des Moines.
General Solicitor—N. M. Hubbard, Cedar Rapids.
Receiver—E. R. Mason, Des Moines.

STATE OF IOWA, } ss.
COUNTY OF POLK, }

Edward R. Mason, Receiver of the Des Moines, Osceola & Southern Railroad Company being duly sworn, deposes and says that he has caused the foregoing statement to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1886, to the best of his knowledge and belief.

(Signed,) EDWARD R. MASON.

Subscribed and sworn to before me, this 20th day of September, A. D. 1886.

[L. S.] JOHN D. JORDAN,
Notary Public, Polk county.

Received and filed in the office of the Commissioners of Railroads, this 20th day of September A. D. 1886.

E. G. MORGAN, *Secretary.*

REPORT

OF THE

ST. LOUIS, DES MOINES & NORTHERN RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1886.

CAPITAL STOCK.

Amount authorized by articles of association	$ 3,000,000	
Amount issued, number of shares 7,227.		
Amount of common stock issued		$ 387,750.00
Amount of preferred stock issued, and conditions of preferment		335,000.00
Total amount paid in, as per books of the company		$ 722,750.00
Amount of stock per mile of road	$ 17,002.06	
Amount of stock representing the road in Iowa	722,750.00	
Amount of stock held in Iowa	193,875.00	
Total number of stockholders	7	
Number of stockholders in Iowa	6	

DEBT.

Funded debt as follows:		
First mortgage bonds due August 1, 1921, rate of interest 6 per cent.		$ 303,000.00
Amount of interest paid on same during the year	None.	
Bonds are $4,000 per mile from Des Moines to Clive, 7 miles west, and $8,000 per mile from Clive to Boone.		
Floating debt:		
Incurred for interest	$ 18,180.00	
Incurred for interest, 1882, 1883, 1884, 1885	63,630.00	
Total amount of floating debt	$ 81,810.00	
Total amount of debt liabilities		$ 384,810.00
Amount of debt per mile of road	$ 9,084.27	
Amount of debt representing the road in Iowa		$ 384,810.00
Total amount of stock and debt		1,107,560.00
Amount of stock and debt per mile of road	26,146.36	
Amount of interest paid representing the road in Iowa. None.		

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD.

Total expended for construction		$ 1,025,750.00
Average cost of construction per mile of road (42.36 miles)		24,215.06
Proportion of cost of construction for Iowa	All.	

COST OF EQUIPMENT.

Equipment is included in cost of road and cannot be separated.

ANALYSIS OF EARNINGS.

Earnings, passenger:		
From local passengers	$ 13,502.82	
From through passengers	30.09	
From all passengers		$ 13,532.91
From express and baggage		474.82
From mails		1,710.81
Total earnings, passenger department		$ 15,718.54
Passenger earnings per train mile run [24,584 miles]	$ .639	
Earnings, freight:		
From local	$ 14,821.86	
From through	15,274.95	
Total earnings, freight department		$ 30,096.81
Earnings per train mile run (23,776 miles.)	$ 1.214	
Total transportation earnings		$ 45,815.35
Earnings per train mile run, from all trains earning revenue [49,360 miles]	$ .928	
Earnings per mile of road operated (42.36 miles)	1,081.57	
Car mileage (credit balances)		655.63
Earnings from all other sources:		
Telegraph earnings		131.38
Total earnings from all sources		$ 46,602.36
Proportion of earnings for Iowa	All.	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track	$ 7,618.85
Repairs of bridges, including culverts and cattle-guards	1,890.49
Repairs of fences, road-crossings and signs	48.92
Repairs of buildings, stations and water-tanks	1,460.90
Total	$ 11,019.16

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of locomotives	$ 2,026.93
Repairs of passenger cars	494.26
Repairs of freight cars	1,482.69
Total	$ 4,003.88

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for locomotives	$ 2,777.66
Water supply	161.37
Oil and waste	393.79
Locomotive service	3,788.36
Passenger train service	826.50
Passenger train supplies	69.90
Freight train service	1,239.78
Freight train supplies	70.68
Telegraph expenses (maintenance and operating)	6.00
Damage and loss of freight and baggage	19.04
Damages to property and cattle	163.00
Personal injuries	29.00
Agents and station service	7,657.30
Station supplies	350.01
Total	$ 17,561.79

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks		$ 3,540.76
Legal expenses		380.21
Insurance		1,205.73
Stationery and printing		223.93
Outside agencies and advertising		4,554.41
Contingencies		2,682.01
Taxes in Iowa	$ 1,413.17	
Total taxes		1,413.17
Total		$ 14,029.22

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings		$ 11,019.16
Maintenance of motive power and cars		4,003.88
Conducting transportation		17,561.79
General expenses, including taxes		14,029.22
Total operating expenses and taxes		$ 46,614.05
Operating expenses and taxes per mile of road operated (42.36 miles)	$ 1,100.426	
Operating expenses and taxes per train mile run, for trains earning revenue (49,360 miles)	.944	
Proportion of operating expenses and taxes for Iowa	All.	
Percentage of expenses to earnings, 100.02.		

GENERAL EXHIBIT.

Total earnings	$ 46,602.36
Total expenses, including taxes	46,614.05
Net deficit	11.69
Interest accruing during the year	18,180.00
Interest paid during the year	None.
Interest on funded debt	18,180.00
Interest falling due during the year and not paid	18,180.00
Balance for the year (deficit)	18,191.69
Balance at commencement of the year (deficit)	80,661.11
Balance at the close of the year, June 30, 1886	$ 62,469.80

INCOME ACCOUNT.

Income from earnings	$	46,602.36
Total income from all sources for the year	$	46,602.36
Proportion of income for Iowa		All.

GENERAL RECAPITULATION.

Total income	$	46,602.36
Total operating expenses and taxes		46,614.05
Net deficit		11.69

GENERAL BALANCE SHEET, AT THE CLOSING OF ACCOUNTS, JUNE 30, 1886.

DEBIT.

Cost of road	$	1,025,750.00
Due from agents		1,779.74
Due from companies		9,356.01
Bills receivable		1,029.84
United States government post-office department		462.77
Cash on hand		2,495.42
Profit and loss balance		104,883.50
Total	$	1,145,757.28

CREDIT.

Capital stock	$	722,750.00
Funded debt		303,000.00
Floating debt		81,810.00
Pay rolls and vouchers		14,214.93
Due companies		23,982.35
	$	1,145,757.28

DESCRIPTION OF ROAD.

Length main line of road from Des Moines to Boone, in Iowa, miles	42.36
Total length of road belonging to this company	42.36
Total length of road belonging to this company in Iowa	42.36
Aggregate length of sidings and other tracks not above enumerated, feet	12,425
Same in Iowa, feet	12,425
Aggregate length of track, computed as single track, exclusive of sidings, miles	42.36
Total length of iron rails in tracks in Iowa, exclusive of sidings	42.36
Weights per yard, iron, 35 pounds.	
Gauge of track, 3 feet.	

ROAD AND BRANCHES BELONGING TO OTHER COMPANIES OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each :	
St. Louis, Des Moines & Northern Railway owns one-half of road from Des Moines to Clive, miles	7
These seven (7) miles are included in 42.36 reported above.	
Total miles of road operated by this company in Iowa	42.36

STATIONS.

Number of stations on all roads owned by this company	13
Number of stations on all roads operated by this company	13
Number of telegraph offices in stations in Iowa	8

EMPLOYES.

Number of persons regularly employed on all roads operated by this company		68
Amount paid employes, including officials, on all roads operated by this company	$	27,036.71

BRIDGES IN IOWA.

	No.	Aggregate Length.
Wooden truss bridges over 100 feet in length	1	2,056
Combination bridges over 100 feet in length	71	8,366

BOX CULVERTS IN IOWA.

Timber	94

CATTLE-GUARDS.

Number of in Iowa	141

ROAD-BED AND TRACK.

Number of track sections in Iowa	6
Average length of sections (miles)	7
Average number of men in each section gang	4

CROSSINGS IN IOWA.

What railroad crosses your road at grade and at what locality :
Chicago, Rock Island & Pacific, at Des Moines.

What railroads cross your road, either over or under, and at what locality :
Chicago, Milwaukee & St. Paul, at Madrid.
Chicago & Northwestern, at Boone.

Number of highway crossings at grade	68
Number of highway crossings under railroad	3

FENCING IN IOWA.

How many miles of your road in Iowa are fenced		2
What is the average cost per rod, cents		80
What is the total cost of same	$	512.00
How many miles of new fencing have you built during the year.... None.		
Give the number of miles needed on both sides of your track in each county in Iowa :		
In Polk county		16.50
In Dallas county		9.00
In Boone county		14.50
Total miles		40.00

ROLLING STOCK.

	Owned.	Total.
Number of locomotives	3	3
Number of passenger cars	3	3
Number of baggage, mail and express cars	1	1
Number of box freight cars	35	35
Number of excursion cars	7	7
Number of platform and coal cars	51	51
Number of other cars, hand cars	8	8
Total number of cars	105	105
Maximum weight of locomotives and tenders, tons		18
Average weight of locomotive and tenders, tons		17½
Number of locomotives equipped with train brake		1
Kind of brake? Westinghouse.		
Maximum weight of passenger cars, tons		10
Average weight of passenger cars, tons		8
Number of cars equipped with train brake		10
Kind of brake? Westinghouse.		
Number of passenger cars equipped with Miller platform and buffer		10
The amount of tonnage that can be carried over your road exclusive of cars, by an engine of given weight. Weight of engine, 18 tons		112

MILEAGE, TRAFFIC, ETC.

TRAIN MILEAGE.

Miles run by passenger trains during the year	24,584
Miles run by freight trains during the year	24,776
Miles run by other trains during the year	5,022
Total train mileage	54,382

CARS AND WEIGHT OF TRAINS.

Average number of cars in passenger trains	2
Average number of cars in freight trains	5

PASSENGER TRAFFIC.

Total number of passengers carried	21,646
Total passenger mileage, or passengers carried one mile	435,318
Average distance traveled by each passenger, miles	20.11
Average amount received from each passenger, cents	62
Highest rate of fare per mile for any distance, cents	4
Lowest rate of fare per mile for any distance, cents	3
Average rate of fare per mile for all passengers, cents	3.08

FREIGHT TRAFFIC.

Total tons of freight carried	26,212
Total freight mileage, or tons carried one mile	382,728
Average rate per ton per mile received for all freight, cents	7.86

CAR MILEAGE.

Number of miles run by loaded freight cars	40,000
Number of miles run by loaded freight cars west and north	30,275
Number of miles run by empty freight cars	12,084
Number of miles run by empty freight cars west and north	20,000
Total freight car mileage	102,359
Percentage of empty freight cars hauled to all freight cars hauled	31.34

SPEED OF TRAINS IN IOWA.

Rate of speed of passenger trains, including stops, miles	20
Rate of speed of freight trains, including stops	15

TONNAGE OF ARTICLES TRANSPORTED.

Grain	5,770
Flour	482
Provisions (beef, pork, lard, etc)	469
Animals	3,903
Other agricultural products	216
Lumber and forest products	906
Coal	4,569
Plaster, lime and cement	167
Salt	163
Petroleum and oil	411
Iron, steel and castings	222
Stone and brick	443
Manufactures—articles shipped from point of production	1,081
Merchandise, and other articles not enumerated above	7,350
Total tons carried	26,212

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company? United States Express Company. First class freight rates. Light merchandise. At depot.

UNITED STATES MAIL IN IOWA.

What is the compensation paid you by the United States Government for the transportation of its mails on your road in Iowa, and on what terms of service? $42.75 per mile. Company furnishes mail apartment in car and delivers mail at terminal stations where distance from depot to post-office does not exceed eighty (80) rods; total, $1,710.81.

What amount have you paid for receiving and delivering mail to and from stations on your road in Iowa? Ten (10) dollars per month; $1.20 per year.

TELEGRAPH.

How many miles of telegraph are owned by your company in Iowa? 42.36.

REPORT OF ACCIDENTS FOR IOWA DURING THE YEAR ENDING JUNE 30, 1886.

KILLED.

DATE.	NAME AND OCCUPATION.	PLACE.	CAUSE OF ACCIDENT AND CHARACTER OF INJURY.
1886. March 19	Frank Pray, trespasser	Madrid turn table	Leg crushed; from which injury death resulted a few days after.

TABULAR STATEMENT OF ACCIDENTS.

CAUSES OF ACCIDENT.	KILLED.			INJURED.		
	Passengers.	Employes.	Others.	Passengers.	Employes.	Others.
Derailments	....	....	....	....	....	....
Collisions	....	....	....	....	....	....
Caught in frogs, guard rails, or switches	....	....	....	....	....	....
Coupling cars and uncoupling	....	....	....	....	....	....
Falling from trains	....	....	....	....	....	....
Getting on and off trains	....	....	....	....	....	....
Highway crossings	....	....	....	....	....	....
Miscellaneous	....	....	....	....	....	....
Overhead obstructions	....	....	....	....	....	....
Stealing rides	....	....	....	....	....	....
While intoxicated	....	....	....	....	....	....
Trespassers on track	....	....	1	....	....	....
Total	....	....	1	....	....	....

SUMMARY OF ACCIDENTS FOR IOWA.

Number of persons killed during the year	1
Number of trespassers on track killed	1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Grenville M. Dodge, New York City.
Vice-President—J. S. Polk, Des Moines.
Secretary—F. M. Hubbell, Des Moines.
Treasurer—J. T. Granger, New York City.
Assistant Treasurer—F. M. Hubbell, Des Moines.
General Superintendent—C. F. Meek, Des Moines.
Auditor—J. H. Brinsmaid, Des Moines.
General Passenger and Freight Agent—Fred. Wilde, Jr., Des Moines.

DIRECTORS, NAME AND POST-OFFICE ADDRESS.

G. M. Dodge, New York City.
J. S. Polk, Des Moines.
J. T. Granger, New York City.
F. M. Hubbell, Des Moines.
C. F. Meek, Des Moines.

Date of annual meeting of stockholders, first Thursday in January.
Fiscal year of company ends December 31st.
General offices of the company are located at Des Moines, Iowa.

STATE OF IOWA, }
COUNTY OF POLK. } ss.

C. F. Meek, Superintendent of the St. Louis, Des Moines & Northern Railway Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1886, to the best of his knowledge and belief.

[L. S. OF R. R.] (Signed) C. F. MEEK.

Subscribed and sworn to before me, this 18th day of September A. D. 1886.

FOSHAY WALKER,
Notary Public.

[L. S.]

Received and filed in the office of the Commissioners of Railroads, this 18th day of September, A. D. 1886.

E. G. MORGAN, *Secretary.*

REPORT

OF THE

CEDAR RAPIDS & MARION RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1886.

CAPITAL STOCK.

Amount authorized by articles of association	$ 100,000	
Amount authorized by vote of the company	100,000	
Amount issued, number of shares	1,334	
Amount of common stock issued		$ 66,700.00
Total amount paid in, as per books of the company		$ 66,700.00
Amount of stock per mile	$ 5,558.33	
Amount of stock representing the road in Iowa	66,700.00	
Amount of stock held in Iowa	66,700.00	
Total number of stockholders	17	
Number of stockholders in Iowa	17	

DEBT.

Funded debt as follows:		
50 bonds due June 1, 1901, June 1, 1906; rate of interest 6 per cent		$ 25,000.00
Amount of interest paid on bonds taken up and canceled	$ 1,750.00	
May 10, 1886, at a meeting of the stockholders it was resolved to take up the old bonds of the company for $25,000, which bear 7 per cent interest, and execute new bonds for $50,000 at 6 per cent interest. The old bonds have been taken up and canceled and $25,000 of new bonds negotiated, and $25,000 in hands of company.		
Total amount of funded debt		$ 25,000.00
Floating debt:		
Incurred for construction	$ 21,031.31	
Incurred for equipment	2,244.27	
Total amount of floating debt		23,275.58
Total amount of debt liabilities		$ 48,275.58

Amount of debt per mile of road	$ 4,022.96	
Amount of debt representing the road in Iowa		48,275.58
Total amount of stock and debt		114,975.58
Amount of stock and debt per mile of road	$ 9,581.29	
Amount of interest representing the road in Iowa		2,932.35

COST OF ROAD AND EQUIPMENT.

CONSTRUCTION OF ROAD AND BRANCHES.

Grading and track	$ 84,580.91
Real estate and buildings	11,364.18
Total expended for construction	$ 95,945.09
Average cost of construction per mile of road (12 miles)	7,795.42
Proportion of cost of construction for Iowa	95,945.09

COST OF EQUIPMENT.

Locomotives, motors and cars	$ 20,330.05
Snow plows on wheels, office furniture and fixtures	81.11
Passenger, mail, baggage and express cars—rubber checks	101.50
Parlor, dining and sleeping cars—tools	227.00
Freight and other cars—horses, wagons and harness	4,391.25
Total for equipment	$ 25,080.91
Average cost of equipment per mile of road operated by company (12 miles)	2,090.07
Proportion of cost of equipment for Iowa	25,090.91
Total cost of road and equipment	$ 121,026.00
Average cost of road and equipment per mile (12 miles)	$ 10,085.50
Proportion of cost of road and equipment for Iowa	121,026.00
Average cost of road and equipment per mile in Iowa (12 miles)	10,085.50

PROPERTY ACCOUNTS.

CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Grading, rails, etc	$ 20,079.66
Buildings, coal sheds and water stations	951.65
Total for construction	$ 21,031.31

EQUIPMENT.

Locomotives—motor	$ 4,038.05
Horses, wagon and harness	1,138.37
Passenger, mail, baggage and express cars	489.80
Furniture and fixtures (office)	1.54
Improvement on cars	461.06
Total for equipment	$ 6,128.82
Total expenditures charged to property accounts	$ 27,160.13
Property sold (or reduced in valuation on the books) and credited property accounts during the year (specifying same):	
Shrinkage figured on cars and motors	$ 3,445.20
Car No. 3 sold to Sioux City Street Railway Company	1,000.00
Shrinkage on tools by wear and tear	138.75
Car furniture worn out	300.65
Car house at Marion sold at a loss of	975.00
Fair ground line taken up, loss on same	1,192.88
Total	$ 7,052.43
Net addition to property account for the year	$ 20,107.65

ANALYSIS OF EARNINGS.

Earnings, passenger:		
From local passengers		$ 35,466.25
From mails		856.36
Total earnings, passenger department		$ 36,322.61
Earnings per mile of road operated (12 miles)	3,026.88	
Total earnings from all sources		$ 36,322.61
Proportion of earnings for Iowa	$ 36,322.61	

EXPENSES OF OPERATING THE ROAD FOR THE YEAR.

CLASS 1—MAINTENANCE OF WAY AND BUILDINGS (CHARGED TO OPERATING EXPENSES).

Repairs of road-bed and track	$ 3,673.08
Repairs of buildings, stations and water-tanks	81.78
Total	$ 3,754.86

CLASS 2—MAINTENANCE OF MOTIVE POWER AND CARS.

Repairs of cars and motors	$ 1,190.01
Total	$ 1,190.01

CLASS 3—CONDUCTING TRANSPORTATION.

Fuel for motors		$ 1,662.15
Water supply		142.01
Oil and waste		295.14
Car and motor service		6,560.85
Team expenses		2,321.77
Damages to property and cattle		72.35
Old claims, accounts belonging to previous year		10.00
Total		$ 11,064.27

CLASS 4—GENERAL EXPENSES.

Salaries of general officers and clerks		$ 1,590.00
Legal expenses		576.82
Insurance		274.60
Stationery and printing		22.30
Outside agencies and advertising (extraordinary)		258.97
Rents (balance)		84.75
Taxes in Iowa	$ 560.57	
Total taxes		560.57
General expenses		177.73
Total		$ 3,545.74

RECAPITULATION OF EXPENSES.

Maintenance of way and buildings		$ 3,754.86
Maintenance of motive power and cars		1,190.61
Conducting transportation		11,064.27
General expenses, including taxes		3,545.74
Total operating expenses and taxes		$ 19,554.88
Operating expenses and taxes per mile of road operated (12 miles)	$ 1,629.57	
Proportion of operating expenses and taxes for Iowa		$ 19,554.88

Percentage of expenses to earnings, 53.

GENERAL EXHIBIT.

Total earnings	$ 36,322.61
Total expenses, including taxes	19,554.88
Net earnings	16,767.73
Interest accruing during the year	2,932.35
Interest paid during the year	2,932.35
Interest paid during the year on account of the road in Iowa	2,932.35
Interest on funded debt	1,750.00
Interest paid on funded debt	1,750.00
Interest on floating debt	1,482.35
Interest paid on floating debt	1,182.35
Dividends declared (11 per cent on $60,000.00)	6,600.00
Shrinkage on equipment	6,052.48
Balance for the year	7,235.38
Balance at commencement of the year	7,847 81
Balance at the close of the year, June 30, 1886	$ 9,030.81

Stock dividend declared and certificates issued of same (11 per cent on $60,000.00.) As there were no partial shares issued, the company received in cash for any difference to make up for full shares.

INCOME ACCOUNT.

Income from earnings		$ 36,322.61
Total income from all sources for the year		$ 36,322.61
Proportion of income for Iowa	$ 36,322.61	

GENERAL RECAPITULATION.

Total income		$ 36,322.61
Total operating expenses and taxes		19,554.88
Net income above operating expenses and taxes		16,767.73
Net income above operating expenses, taxes, interest and rental		$ 13,835.38
Percentage of net income to stock and debt	8.39	
Percentage of net income to cost of road and equipment	8.75	

SURPLUS.

Surplus at the commencement of the year	$ 7,847.81
Surplus at the close of the year	9,030.81
The amount of its own stock or bonds owned by the company	25,000.00

The entire surplus has been expended in construction and materials.

GENERAL BALANCE SHEET AT THE CLOSING OF ACCOUNTS, JUNE 30, 1886.

DEBIT.

Profit and loss	$ 4,804.57
Real estate and buildings	11,364.18
Equipment	20,380.05
Bills receivable	650.00
Oak Hill cemetery line	8,285.98
Horses, wagons and harnesses	4,291.25
Supplies on hand	354.00
Geo. Greene, treasurer	1,976.39
Track	76,294.93
Furniture and fixtures (office)	81.11
Rubber checks	101.50
Miscellaneous tools	227.00
Operating accounts	22,487.23
	$ 151,298.19

CREDIT.

Stock account	$ 66,700.00
Bonded debt	25,000.00
Passenger earnings	35,466.25
Express earnings	856.36
Unpaid vouchers	1,404.45
Bills payable	20,919.76
Unpaid pay-rolls	951.37
	$ 151,298.19

DESCRIPTION OF ROAD.

Length of main line of road from Cedar Rapids to Marion, miles	6
Branches owned by this company: city lines, miles	5
Total length of road belonging to this company, miles	11
Total length of road belonging to this company in Iowa, miles	11
Aggregate length of sidings and other tracks not above enumerated, miles	1
Same in Iowa	1
Aggregate length of track, computed as single track, exclusive of sidings, miles	11
Same in Iowa	11
Total length of steel rails in tracks in Iowa, exclusive of sidings, miles	5
Total length of iron rails in tracks in Iowa, miles	6

Weights per yard, steel 35 pounds.

Weights per yard, iron 22, 28 and 35 pounds.

Gauge of track, 4 feet and 8½ inches.

STATIONS.

Number of stations on all roads owned by this company in Iowa	3
Number of stations on all roads operated by this company in Iowa	3

EMPLOYES.

Number of persons regularly employed on all roads operated by this company	30
Amount paid employes, including officials, on all roads operated by this company	$ 11,823.93

ROAD-BED AND TRACK.

Number of track sections in Iowa	2
Average length of sections, miles	6
Average number of men in each section gang	7
Number of new ties laid in track during the year in Iowa	5,000
Average number of new ties per mile of road	416
Total track laid with new rails during the year in Iowa—miles	1½

CROSSINGS IN IOWA.

What railroad crosses your road at grade, and at what locality?

Chicago, Milwaukee & St. Paul, at one-half way between Cedar Rapids and Marion.
Chicago, Milwaukee & St. Paul, at Cedar Rapids.
Burlington, Cedar Rapids & Northern, at Cedar Rapids.
Chicago & Northwestern, at Cedar Rapids.

Number of highway crossings at grade 3

ROLLING STOCK.

	Owned.
Number of locomotives (motors)	3
Number of passenger cars	10
Number of baggage, mail and express cars	1
Total number of cars	11
Maximum weight of locomotives and tenders, tons	8
Average weight of locomotives and tenders, tons	7
Number of motors equipped with train brake	3
Kind of brake, steam.	
Maximum weight of passenger cars, tons	5
Number of cars equipped with train brake	11
Kind of brake, common hand.	

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—William Greene, Cedar Rapids.
Vice-President—O. T. Richmond, Cedar Rapids.
Secretary—N. A. Consigny, Cedar Rapids.
Treasurer—George Greene, Cedar Rapids.
Superintendent—William Elsom, Cedar Rapids.
Auditor—N. B. Consigny, Cedar Rapids.
General Solicitors—Blake & Hormel Cedar Rapids.

DIRECTORS NAME AND POST-OFFICE ADDRESS.

William Greene, Cedar Rapids.
S. C. Bever, Cedar Rapids.
H. C. Blake, Cedar Rapids.
George W. Bever, Cedar Rapids.
C. G. Greene, Cedar Rapids.
O. T. Richmond, Marion.
A. J. McKean, Marion

Date of annual meeting of stockholders, second Monday in January.
Fiscal year of company ends December 31.
General offices of the company are located at Cedar Rapids, Iowa.

STATE OF IOWA, }
COUNTY OF LINN, } ss.

William Greene, President, and William Elsom, Superintendent, of the Cedar Rapids & Marion Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and, having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1886, to the best of their knowledge and belief.

(Signed,) WM. GREENE.
W. ELSOM.

Subscribed and sworn to before me, this 7th day of September, A. D. 1886.

N. B. CONSIGNY,
[L. S.] *Notary Public in and for Linn County, Iowa.*

Received and filed in the office of the Commissioners of Railroads, this 11th day of September, A. D. 1886.

E. G. MORGAN, *Secretary.*

APPENDIX A.

ADJUSTMENT OF COMPLAINTS.

ADJUSTMENT OF COMPLAINTS.

CITIZENS OF ELKADER AND CLAYTON COUNTY, IOWA,
vs.
CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.
Abandonment of road.

Filed June 10, 1886.

SYNOPSIS OF THE CASE.

On the 10th of June, 1885, Realto E. Price and one hundred and forty citizens of Elkader and Clayton county, Iowa, filed in this office a complaint, with exhibits, maps and plats, showing subsidies, right of way, etc., that had been granted to the Iowa Eastern Railway Company, in compliance with an agreement made between the citizens and this company that said road be built into the city of Elkader. Complainants set forth in their petition that the Iowa Eastern Railroad Company abandoned that part of the road from Stulta to Elkader, and that their successor, the Chicago, Milwaukee & St. Paul Railway Company, refuse to put in condition and operate the line. They ask that investigation be made by the Commissioners in the matters set forth, and if the facts as stated are found to be true, that they make such order as they have power to do, that the rights of the citizens may be protected.

The matter having been referred to the General Manager of the respondent road, he replied that the position of the Chicago, Milwaukee & St. Paul Railway was that it is not competent for the Commissioners or the State to compel the company to reconstruct the road from Stulta to Elkader; that the powers of the State in a similar case, *The Citizens of Northwood v. Central Iowa Railway Company*, is now pending in the courts, and covers the question whether a railway company can abandon a railroad already constructed.

Pending the decision of the court in the Central Iowa case, this matter was suffered to rest until January, 1886, when the Commissioners notified the General Manager of the C., M & St. P. R'y that in view of the decision of the Northwood case, they deemed it their duty to proceed to an investigation of the questions involved, treating his reply as a plea to the jurisdiction of the Commissioners; they asked him to furnish any evidence, brief or argument for their consideration that he desired. In June, 1886, the Com-

missioners were notified by the complainants that the railway company was at work putting in this piece of road, and in November following that "the road was extended to Elkader in fine shape, the depot repaired, a large water-tank and wind-mill put up, good stock yards built and scales put in; * * * * * that the company was now daily operating its road to the satisfaction of all the business men." This ends the case, the railway company acting upon the opinion of Judge Ruddick in the Northwood case.

The Commissioners expect that the Supreme Court will very soon decide finally the questions involved in this complaint.

W. H. INNIS ET AL., EMMETSBURG, IOWA,
vs.
BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY COMPANY.

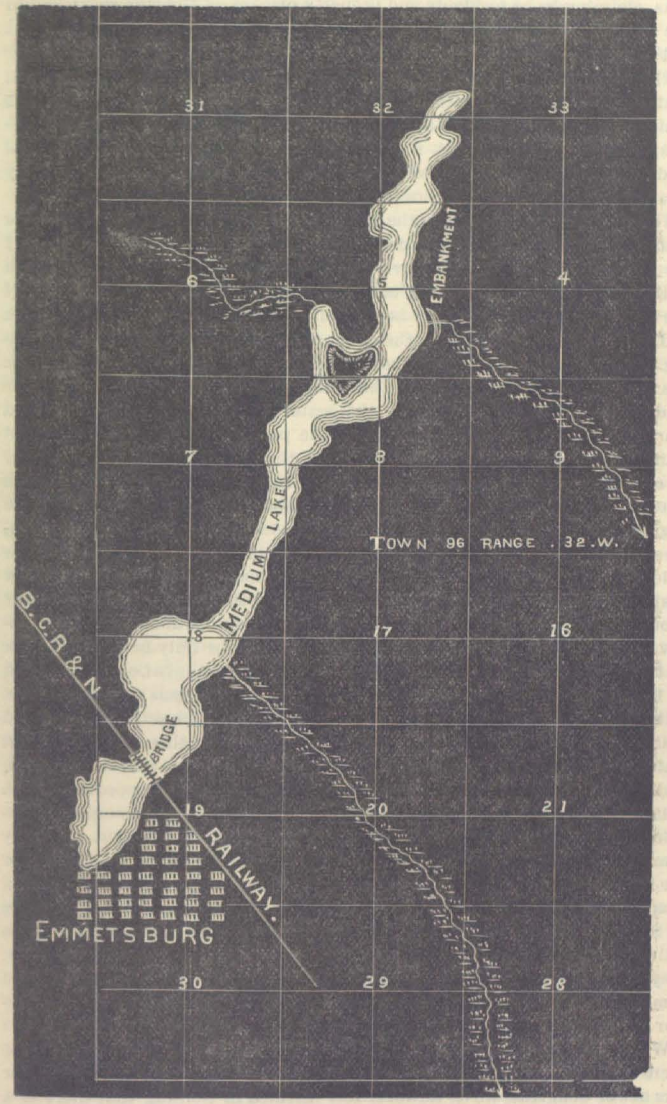
Obstructing the Navigation of Medium lake.

Filed August 27, 1885.

DECISION OF THE COMMISSIONERS.

The respondent in constructing its road, in the year A. D. 1881, built a bridge across a small lake lying just north of Emmetsburg, and known as Medium lake. It is a pile bridge, seven hundred and eighty-four feet in length, and is constructed without any draw. The bridge crosses the lake about one half a mile north of the foot of the lake at Emmetsburg, which is located along the southern bank or shore. The lake is about five miles long, and has an extreme width of about one half a mile. It has two outlets to the Des Moines river, one in section 18, the other in section 5. The portion of the lake south of the bridge and extending to Emmetsburg is only about one half a mile in length, and not specially valuable for navigation, the lake above the bridge being about five and a half miles long, and the best water. A map accompanying this shows the situation. [See next page.]

The complainant, Mr. Innis, represents that for many years before the road was located the lake had been used for sailing rowing, and launching boats for pleasure and other purposes; that the bridge cuts off the best and largest part of the lake from the town, and that it is impossible by reason thereof to run boats on said lake, and the public generally are inconvenienced thereby. That the company is a trespasser on the lake; that it never secured the right of way across it, and refuses to put in a draw-bridge; that he has boats to hire for use on said lake, and will have more, and contemplates running a steamer thereon for pleasure, for the use of the public, and and that by action of the respondent company he is greatly damaged and injured, and asks that, if necessary, the Commissioners cause said bridge to be declared a nuisance and an obstruction, and for such relief as the Commissioners may feel empowered under the law to grant. About fifty citi-



zens, claiming to be residents and property owners on the lake shore and in the city of Emmetsburg, ask the Commissioners to order a draw to be put in the bridge.

The respondent, in reply, says the bridge was built in the winter of 1881; that Medium lake is a meandered body of water, and the title is in the United States; that to build a draw as desired would cost ten thousand dollars, that there is sufficient room to pass row and sail boats under said bridge, if the mast is lowered while passing under; that no boat operated by steam could be navigated where the bridge is located.

The evidence submitted by the parties seem to establish the following facts: That the depth of water where the bridge crosses the lake, at the time the same was built, varied from one to six feet, and the depth at the present time varies from one to nine feet; that since the building of the bridge an embankment has been built in section five (5), near the north end of the lake, which has had the effect of stopping up the outlet, and raising the water in the lake, that the best, deepest and clearest water for the use of boats is north and above the bridge; that on the south side of the bridge from the foot of the lake the water is more muddy, shallow and marshy. As to the cost of the draw, the parties differ, the complainant claiming that it would cost but $3,000, and that there would be no need of an engine at the draw. The witnesses for respondent fix the cost of the draw at $10,000, and a standing expense of $50 per month for a man at the engine operating the same. The evidence also shows that the lake is meandered, and the title in the United States. It is also clearly shown that for at least thirteen years prior to the establishment of the bridge, sail and row boats were used on the lake, and one boat was in use which could carry about thirty passengers. The level of the water is now about three feet below the lower cap of the bridge, and a row boat can only be passed under by the rower lying down in the boat. A sail boat can only be passed under by lowering the mast, and such passage is very incovenient and dangerous.

It is urged by the respondent that the title to the lake being in the United States, and the citizens having no title, leasehold or other interest in the water or the soil under it, they are strangers, and have no right to complain; and further, that the United States has, by act of Congress approved March 3, 1875, granted to any railroad company the right of way through government lands, and that the legal presumption is that respondent has fully complied with all the requirements of that act, and has full authority for the location of its railway over the lake. The act of Congress referred to, chapter 152, acts of the Forty-third Congress, approved March 3, 1875 (see U. S. Statutes, page 482), grants the right of way, but it only grants to those railway companies which comply with its conditions, and accepting the grant, they are subject to its limitations and restrictions. Before any railroad company can enjoy such a grant it must file with the Secretary of the Interior proof of its organization, with a copy of the articles of incorporation.

While we do not feel called upon to hold with counsel for respondent that there is a legal presumption that it is a grantee of the right of way under this act of Congress, we do however feel justified in holding that there is a

absence of evidence which shows that the respondent is a trespasser. We do not think a stranger could make complaint, and seek to oust the respondent on account of defects in its tenure, but we cannot concede the other proposition of respondent's counsel, that if it has a licence to cross the lake, one injured by a negligent or improper structure used in crossing might not complain and have relief against the wrong done him, for the reason alone that he does not occupy to the licensee the relation of landlord or grantor. We think the proposition that the United States alone can complain of any wrong done in the construction entirely untenable.

Respondent, while denying the navigability of the lake, contends that even if navigable, this Board has no jurisdiction concerning the controversy; that it then becomes one of maritime cognizance, and can be determined only by the federal courts. In support of this view, counsel cite *Walters v. Steamboat Mollie Dozier*, 24 Iowa, 192. In that case, a proceeding *in rem* against a steamboat for a tortious sinking of a raft, brought under a State law in a State court, was held invalid, for the reason that the laws of the United States, properly enacted, gave to the United States *exclusive* jurisdiction of proceedings *in rem* for injuries of the character complained of in that action.

No proceeding *in rem* is here sought to be maintained; no judgment or decree of any kind is asked for. The parties are not before a court, but before a statutory board, created under a law which gives to it general supervision of railroads in the State, so far as the security, convenience and accommodation of the public are concerned. Their duties and powers are such that they may themselves institute inquiries about any branch of the subject, and they are authorized to make orders in reference thereto, which will, by proper proceedings, be enforced by the courts, if found to be reasonsonable and just. The Commissioners believe they are fully authorized by law to inquire into the facts of this case and make such order as to them seems just. It may be that respondent could be indicted, as suggested by respondent's counsel, for obstructing navigation by means of the bridge in question, but it does not seem to us to follow from that proposition that there may not be other remedies to one aggrieved.

It remains to be determined whether the lake is navigable. Counsel for respondent contends that it is not; that it has been in fact used as a public water for row and sail boats for at least thirteen years prior to the building of the bridge seems certain. In *McManus v. Carmichael*, 3 Iowa, 1, it was held that if waters could be navigated and were public, they were navigable; the real test being their use, or some public act or declaration. In *Rice v. Ruddiman*, 10 Mich., 125, the Michigan court held Lake Muskegon, a body of water six miles long and two and a half miles wide, subject to common right of navigation. In Gould on Waters, it is stated that "a stream is a public highway wherever it is suitable in its natural condition for general use in travel or in transportation of property."—Sec. 107.

We also find in the restrictions imposed upon those railroads to which right of way is granted through the public lands, it is provided that such roads must not prevent other roads from use and occupancy of *its line of road*

when passing through canons or narrow defiles. Another restriction is that such roads must not cause the disuse of any wagon or other public highway already located, nor prevent the location of new highways, if necessary for public accommodation. It seems quite evident from a consideration of this law that Congress contemplated only a simple grant of the right of way, and intended to protect the public from any annoyance or interference, and we think such a construction of the law would be the only one permissable.

From the facts elicited in this case, applying the rules and tests above indicated, we have no hesitation in holding that Medium lake is a public water and a public way, and that any unwarranted interference with its use by the public when ascertained would be the just occasion for an order from the Board seeking to remove the disturbing cause. But certain facts have been elicited in the evidence which seem to us to raise a doubt as to the propriety of issuing an order in this case. The evidence shows that the best, clearest and deepest part of the lake for the use of boats is north of and above the bridge; that on the south side of the bridge from the foot of the lake—that is, between the bridge and the town of Emmetsburg—the water is more muddy, shallow and marshy. It appears that the depth of the lake at the bridge crossing in 1881, when the bridge was built, was from one to six feet; that the depth at the present time is from one to nine feet, and that since the bridge was built the embankment has been made in section 5, thus stopping up the northern outlet of the lake, and resulting, as it would seem, in raising the waters. It seems that this embankment was built by the citizens, and it is supposed to have been voluntary work on their part. It is not apparent that the lower end of the lake prior to the building of the embankment was as valuable for navigation purposes as after the building thereof. Now, when it seems that strangers have changed the condition of things, rendering that an obstruction to navigation which before may not have been an obstruction, the Commissioners are not clearly convinced that an order requiring the respondent to change the structure to meet the changed condition of affairs would be just and reasonable. They are less loth to arrive at this conclusion when they see that the complainants, if their views of the situation are correct, have undoubted remedies at law, and may obtain substantial relief in the courts.

Des Moines, Iowa, December 31, 1885.

CITIZENS OF WALNUT AND VERNON TOWNSHIPS, PALO ALTO COUNTY, IOWA,

vs.

BURLINGTON, CEDAR RAPIDS & NORTHERN R'Y CO., CHICAGO, MILWAUKEE & ST. PAUL R'Y CO.

Establishment of station.

Filed October 24, 1885.

DECISION OF THE COMMISSIONERS.

On October 24, 1885, the Commissioners received a petition signed by sixty-five persons, asking the establishment of a station on section 26, Walnut township, Palo Alto county, and stating that this crossing is seven miles north of Emmetsburg, and that a station there would be a great convenience to the residents of that vicinity. Said petition was referred to the General Managers of the railways. Mr. Ives, President of the Burlington, Cedar Rapids & Northern Railway Co., says in reply, under date of October 26, that he has investigated the situation, and concluded that the business would not justify a station, as there would be no transfer between the roads, and the other business would not pay for the outlay. Mr. Tucker, Assistant General Manager of the Chicago, Milwaukee & St. Paul Railway, replies in a letter dated October 30 that but two people have been taken from or left at that point since May 28, and says that his road runs only tri-weekly trains. Under the circumstances he asks whether they should be put to the expense of erecting a depot there.

In reply to a letter of the Commissioners reciting these replies, and stating that the only question was one of public convenience, and asking evidence of the public necessity of a station, an affidavit was filed December 11, 1885, sworn to by E. R. McEvoy and thirty-one others, stating that from one hundred to one hundred and fifty farmers and shippers residing in the vicinity would be accommodated at this place; that the nearest station to these people was Emmetsburg, seven miles away. They further state that the business would probably amount to $15,000 to $20,000 the first year, and would increase every year thereafter; also that the station would save the shippers $2,000 expense every year.

The Commissioners visited the crossing on the 28th of April, 1886, and from information obtained, in addition to that previously furnished, reached the conclusion that a station at this crossing would "promote the convenience and accommodation of the public," and recommend that it be put in within a reasonable time.

It appears that in addition to the fact that the C., M. & St. P. R'y only runs trains over this road tri-weekly, very little business is attempted to be done by this company between Emmetsburg and Estherville, and that their proportion of the cost and maintenance of this station should bear some relation to their proportion of the business. The Commissioners are at a loss to determine the proportion of the expense of constructing and operating this station that should be borne by the parties, and would recommend that

they make an effort to arrive at an equitable adjustment. In case this cannot be done, on due notice the Commissioners will determine, as near as they can, what would be equity between them.

Des Moines, Iowa, May 4, 1886.

IN THE MATTER OF THE APPLICATION OF THE UNION DEPOT COMPANY OF DUBUQUE FOR PERMISSION TO ACQUIRE CERTAIN REAL ESTATE IN DUBUQUE.

The petition of the Union Railway Depot Company of Dubuque asking permission to acquire real estate in the City of Dubuque now came to be heard, and being considered, it is by the Board ordered that said company may take and hold the real estate situate in the Dubuque Harbor Company's Addition in said city, thus described, viz.: the east half of blocks one (1) and fourteen (14), nineteen (19) and twenty-five (25); and all of blocks twenty-six (26) and twenty-eight (28); also a strip of land one hundred feet wide on the easterly side of Iowa street and parallel with said street, from Camp street to First street inclusive, including only parts of blocks two (2), three (3), eight (8), nine (9), fifteen (15) and eighteen (18); and also to acquire and hold such rights in the streets and over, along and across the same in said addition, as in the judgment of said company may be necessary for the convenient use of the premises hereinbefore described, for union depot purposes, as contemplated by the articles of incorporation of said company, such real estate being deemed necessary by the Railroad Commissioners for the location, erection and construction of a union depot and approaches in the city of Dubuque, as provided for in chapter 139 of the laws of the Twentieth General Assembly.

By order of the Board.

ATTEST:
E. G. MORGAN, *Secretary.*

PETER A. DEY,
JAMES W. MCDILL,
LORENZO S. COFFIN,
Commissioners.

Des Moines, Iowa, Jan. 13, 1886.

A. EVANS & CO., ONAWA, IOWA,
vs.
KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS RAILROAD COMPANY.
Delayed shipments.

Filed November 21, 1885.

DECISION OF THE COMMISSIONERS.

On the 1st day of November, 1885, A. Evans & Co. delivered at the freight house of the Kansas City, St. Joseph & Council Bluffs Railroad at McPaul, Iowa, two bundles of chairs, three boxes of household goods, one safe, one cook stove (broken), one washing machine, one can and contents, one half barrel and contents, two tubs and three pails 'nested,' which were receipted for, 'owner's risk released.' The goods were marked "A. Evans & Co., Auburn, Nebraska."

The agent of the railroad company notified the party delivering the goods that the charges would have to be prepaid or guaranteed to destination. On November 2d, the agent received by registered letter four dollars to prepay freight to Auburn, and he then wrote Evans & Co. to forward seven dollars and ten cents more, which would pay the freight to Auburn, and that on receipt of this amount he would immediately forward the goods.

On November 7th, the agent received the $7.10, with instructions to ship them to Onawa, Iowa, instead of Auburn, Nebraska. The goods were forwarded, and the agent noted on the bill of lading "$6.50 in my hands for guarantee." It appears to be a practice among the western railways to require a guarantee of payment on this class of goods. The freight charges from McPaul to Council Bluffs were $4.60, leaving $6.50 of money in the agent's hands belonging to Evans & Co. The goods reached Onawa November 10th, and on November 11th Evans & Co. called for them. The freight on the consignment from Council Bluffs to Onawa was 47 cents per hundred pounds, or $8.01, or a total from McPaul to Onawa of $12.60.

Instead of being credited $6.50, the amount left with the agent at McPaul, they were credited when they paid their bill, $4.80.

This discrepancy has not been explained by either of the parties and the Commissioners have been left to their own judgment to ascertain of what this consisted. They conclude that it was a charge for transfer at Council Bluffs of ten cents per hundred pounds. This would make the entire freight charges $14.30.

The agent at McPaul retained the $6.50 until November 19th, when he forwarded on request of Charles Keith, agent at Council Bluffs. This money he says he held as a guarantee for the payment of the freight charges at destination, but Evans & Co. understood it to be a prepayment of the charges from Council Bluffs north, neither party knowing what the freight from council Bluffs to Onawa would be. Of this fact there can be no doubt;

He held this money belonging to Evans & Co., given him for the special purpose of applying it on the freight, without any effort to do so until it was found in his possession by tracing it up.

The freight charges of $14.30, as at present advised, the Commissioners believe to be the usual rate charged by the companies for similar service, and the parties were not discriminated against. The delay from November 1st to 7th was not the fault of the railroad company. The goods reached Onawa on the 10th; there was no unreasonable time consumed in forwarding them. When Evans & Co. reached there on the 11th, they might have had their goods by paying the charges, which they refused to do, and the perishable articles it is claimed suffered in consequence.

We have no disposition to excuse the agent at McPaul, who kept the money of complainant from the 7th until the 20th, and think this gross negligence on his part should not pass without censure, but do not well see under the circumstances how they can make the company liable, as the owners of the goods did not use due diligence to protect themselves from harm, and were themselves negligent. The Commissioners have no evidence furnished them to locate the damage to the table and washing machine. Whether it was done in the carriage over the K. C., St. Jo & C. B. road, in the transfer, or on the Chicago & Northwestern Railway, does not appear. The last carrier should be responsible for this, unless the goods were received by him in bad order; the "owner's risk released" put on the waybill does not excuse the carrier from exercising care in handling goods entrusted to him. We would advise a claim on the last carrier for breakage, and let them show where the fault was, if not theirs. The spoiling of the kraut, cabbage and apples, and damage suffered in their business could have been avoided had Evans & Co. taken their goods when they arrived.

Des Moines, Iowa, December 31, 1885.

J. E. BARRETT & SON, MOUNT VERNON, IOWA,
vs.
CHICAGO & NORTHWESTERN RAILWAY CO.
} *Discrimination and overcharge.*

Filed December 1, 1885.

DECISION OF THE COMMISSIONERS.

November 14, 1885, J. E. Barrett & Son, of Mount Vernon, Iowa, complained that the Chicago & Northwestern Railway Company were discriminating against them and charging them excessive rates; first, on car load lots of flour from Cedar Rapids to Mt. Vernon they were charged seven cents per hundred pounds; that the company gave Cedar Rapids jobbers the same rate, seven cents per hundred, on one hundred pound lots to Mt. Vernon, Lisbon and Mechanicsville—points farther away—while they charge

complainants ten cents per hundred; that this is detrimental to their business; that from Waterloo to Cedar Rapids the rate is only eight cents per hundred in car load lots. Second, that this company charges twenty cents per hundred pounds on corn from Vail, Iowa, to Mt. Vernon, and only two or three cents more to Chicago.

The company in reply admit that they charge seven cents per 100 in car-load lots from Cedar Rapids to Mt. Vernon and Lisbon, which stations are only one mile apart, and give the same rate for five thousand pounds or upward, to all persons shipping to these points, and that Cedar Rapids jobbers nor no one else get any lower rate; that their rates to Mechanicsville on 5,000 pound lots and upward including car-load lots, are seven and a half cents; in less than 5,000 pound lots eleven cents, and that they are the same to all shippers. The company also admits that its rate on corn from Vail to Mt. Vernon is twenty cents per hundred, which is regarded as reasonable. This rate is the one allowed by the Iowa distance tariff.

The Commissioners examined the latter tariff at the time it went into effect, and on comparison with that formulated by the legislature and the preceding tariffs, concluded that it was reasonable, and they see no impropriety in the company treating Mount Vernon and Lisbon in the matter of shipment from the east and west as one point. The complainants were evidently in error as regards Mechanicsville. Unjust discrimination is charging one party more for the same service than another. This we think in the case complained of they have not done. We are inclined to question whether the rate charged by the Burlington, Cedar Rapids & Northern Railway Company from Waterloo to Cedar Rapids is eight cents per 100. That company under the distance tariff would be entitled to a higher rate, and their usual method is to take all they are entitled to, and there seems to be no competition in this case that would compel them carry for less. The rate on corn from Vail to Mt. Vernon is twenty cents per 100. The amount shipped between those points is probably small, and so far as appears all parties are charged the same rate. The Chicago rate would hardly figure in making the rate between intermediate points, as it is a well settled principle in the carriage of freight that rates between points at great distances must be lower proportionately than between short distances, if freight is to be moved. The Commissioners do not regard the grievances alleged, to be of such a nature as to call for interference.

Des Moines, Iowa, December 11, 1885.

THE FOWLER COMPANY, WATERLOO, IOWA,
vs.
ILLINOIS CENTRAL RAILROAD COMPANY. } *Discrimination.*

Filed December 8, 1885.

On the 8th of December, 1885, there was filed in this office the complaint of the Fowler Company, of Waterloo, Iowa, charging that the Illinois Central Railroad Company was maintaining a rate on cars to Remsen, Iowa, of $31 per car more than to Le Mars, the cars being loaded with apples and shipped from Chicago; the rate charged to Le Mars was 25 cents per hundred weight, to Remsen 37 cents. The distance from Chicago to Remsen is 491 miles, from Chicago to Le Mars 501 miles. The matter of complaint having been communicated to the proper officers of the company, elicited the following reply:

CHICAGO, December 28, 1885.

E. G. MORGAN, ESQ., *Secretary Railroad Commissioners, Des Moines, Iowa:*

DEAR SIR—Referring to your letter of the 19th inst., enclosing copy of complaint against this company made by the Fowler Company, of Waterloo, Iowa, for charging more on apples from Chicago to Remsen than from Chicago to Le Mars: Our regular rate on apples from Chicago to Remsen, 491 miles, is 37 cents; to Le Mars, 10 miles further, 38 cents. Apples however are shipped from Missouri, Kansas and southern points to Le Mars at very low rates, and it is only by making correspondingly low rates from Chicago that we can expect to get any of the apple business to Le Mars. We had to take them at the 25 cent rate or not take them at all. Empty cars had to be transported west at the time, and we thought in view of that we had better haul them loaded at that rate than haul them empty.

I do not see why the Fowler Company should complain, for by our action we enabled them to sell apples at Le Mars that they otherwise could not have sold, on account of the competition and low rates from the southern points named. I do not think it can be said that the 37 cent rate to Remsen, 491 miles, is an unreasonable one. When from this is deducted three cents for bridge tolls, it leaves the rate much lower than that established by the honorable Commissioners on a mileage basis. So far as the Le Mars rate is concerned, we could not control it; we had the option of taking the apples at the rate named or decline them. By taking them, I do not see that anyone was injured more than they would be had we refused them, and by our declining to take them I do not see how anyone could be benefited—certainly not the party making the complaint.

The aggregate revenue received by our road on the shipment was of course much more than it would be were the shipment to come from Sioux City. In one case a railroad operated in Iowa received a haul of 291 miles in Iowa, whereas in the other case the haul in Iowa would not be more than 25 to 75 miles. Of course we should have to decline this business to Le Mars, if by taking it we were obliged to reduce our rates correspondingly at other points.

Yours truly,

E. T. JEFFERY, *General Manager.*

Upon inspection of the foregoing letter, it was evident to the Commissioners that the case presented a very difficult question in rather a novel form, being a case of greater charge for shorter than longer distance, without the intervention, apparently, of either competing rail or water routes, and the shipment being on one line, the intermediate was made to pay a

greater charge than another intermediate, without the occurrence of the ordinary circumstances given as reasons for such a difference. Accordingly they addressed the following letters, one to Mr. Jeffery and the other to Mr. Chas. E. Perkins, President of the Chicago, Burlington & Quincy Railroad Company, who has given much thought to transportation questions:

JANUARY 19, 1886.

E. T. JEFFERY, ESQ., *General Manager Illinois Central Railroad, Chicago, Ill.:*

DEAR SIR—We have received and given careful attention to your letter of December 28, with reference to the complaint of the Fowler Company, of Waterloo, Iowa, for charging more for apples from Chicago to Remsen than fron Chicago to LeMars. As it seems to be a case presenting some new and difficult questions, we ask your further attention thereto, and consideration of some suggestions we make herewith.

Upon the general subject of charges for long and short hauls, we call your attention to our remarks in reference thereto, found on pages 55 and 56 of the advanced sheets of our report for 1885. The Pennsylvania Railroad Company, in its report of February 15, 1870, page 19, says: "The rule that has governed this company is not to charge to any intermediate point a greater rate than is required to one at a longer distance. Under this rule, which we think entire defensible, the average charges for the through and local business per ton per mile passing over our line are nearly equal." The conclusion of the New York Commissioners, as set forth in their second annual report, page 14, is that "railroads should not as a general rule charge more between a terminal and an intermediate point for a like class and quantity of freight than is charged between such terminal and a more distant point, even though at such more distant point there be railroad or water competition, unless railroads can affirmatively establish such circumstances governing such competition, as justify the higher charge for the shorter distance."

As we are advised, the laws of Massachusetts forbid a higher freight charge for a less distance from the same point of departure in the same direction.

Section 11 of the commissioner law of this State prohibits a railroad from charging "more for transporting freight from any point on its line, than a fair and just proportion of the price it charges for the same kind of freight transported from any other point."

These different endorsements of the principle that a greater charge ordinarily should not be made for a less than a greater distance seem to us to require most careful consideration, and to cast upon any one seeking to justify a departure therefrom the burden of making out a very clear case of peculiar and justifying circumstances.

In an examination of decisions made by this Board, we find two cases in which the question has come up. The Clock & Shute case, report 1880, was the earlier case. It will be found from pages 28 to 38 of that volume. In

that case Ackley, the favored point, was a competing point, having the advantage of another line of railway, and a solution was reached by a readjustment of rates, which was largely in the nature of a compromise of conflicting claims.

The second case was the Lighthall case, report 1882, page 564. In that case Webster City was the favored point as against Alden, and in their decision the Board says (page 566): "To require rates for shorter hauls to be made as low as for longer distances, would seem as a rule just in itself, except where intruding factors like inter-state commerce in this case makes the exception." The Commissioners did not go farther than to recommend "that the Illinois Central gradually reduce its rates east from Webster City." As in the Clock & Shute case, an expedient was adopted for the emergency.

Your attention is called to the fact in this case that the competition is not between river and rail transportation, nor between competing rail routes, but it seems to be between the products of the earth; that is to say, on account of their location, Missouri and southern apples are able to reach LeMars on a twenty-five cent rate on your line. Now, is this fact one properly modifying the ordinary rule that intermediate points should not pay higher rates than terminal points? The Commissioners would be pleased if you would give the matter careful thought, and reply as early as possible.

By order of the Board.

E. G. MORGAN, *Secretary.*

DES MOINES, January 19, 1886.

C. E. PERKINS, ESQ., *Pres't C., B. & Q. R. R. Co., Boston, Mass.*

DEAR SIR—We send you herewith copy of a letter addressed by this Board to E. T. Jeffery, General Manager Illinois Central Railroad, with reference to a matter of difference between that road and a shipper about the rate on apples from Chicago to Remsen and from Chicago to LeMars, both stations being on the line of the I. C. R. R. in Iowa. Remsen is 491 miles from Chicago; apple rate, 37 cents per 100. LeMars is 501 miles; apple rate, ordinary, 38 cents. A special rate is given to LeMars of 25 cents per 100 on apples. Mr. Jeffery justifies this by the statement that he makes the 25 cent rate to meet the rate on southern apples at LeMars; that no one is hurt thereby, but rather LeMars is helped, and that if he is not allowed to do this, the only one hurt will be the shipper complaining, who on a 38 cent rate cannot get into LeMars with northern apples, southern apples having reached that point on a 25 cent rate. The Commissioners feel that this is an interesting, and in some respects a unique case, and would be glad to consider your views, either on the general subject or the peculiar facts of this case.

By order of the Board.

E. G. MORGAN, *Secretary.*

On the 29th of January the Commissioners received the following reply from Mr. Perkins:

BOSTON, January 26, 1886.

E. G. MORGAN, ESQ., *Secretary Iowa Railroad Com'rs, Des Moines, Iowa:*

DEAR SIR—I have to acknowledge the receipt of your letter of the 19th inst. enclosing copy of a letter of that date from yourself to Mr. Jeffery of the Illinois Central Railroad Co. You say that the Commissioners feel that the case under discussion is an interesting one, and would be glad to consider my views, either on the general subject or the peculiar facts of this case.

With regard to the general subject, it has always seemed to me quite as difficult to lay down rules affecting the price of transportation as to lay down similar rules affecting the price of anything else. Within limits, all prices vary more or less, according to circumstances. Merchants frequently sell certain articles without any profit, and sometimes with an actual loss to themselves, for the sake of promoting the sale of other things on which they do make money. Railroads are compelled to do the same thing.

It will be admitted that a railroad is entitled to make a reasonable profit if it can, but who is to say what a reasonable profit is on a given transaction? The margin of profit on the transportation of some of the great staples is often absolutely nothing, and sometimes these staples are carried at a loss, because the railroad cannot afford to go out of that branch of business, for fear of its effect on other branches of business. If railroads are to be conducted on business principles and as business undertakings, obviously the owners alone should decide when and how much of their reasonable profit shall be given away to meet competition or to encourage transactions; no one else can decide such questions. The law—that is, the public—cannot reasonably attempt to decide them, or to say that a railroad must give away the whole or any part of its reasonable margin or profit in any given case; nor can the law reasonably say that if the railroad thinks proper to give away the whole or part of such reasonable profit in one case, it must do so in any other, except where the conditions and circumstances are substantially the same.

The western jobbers in a communication to the classification committee of the western railroads, dated October, 1885, say: "The first of business principles is that each party to a trade shall be free to judge for himself what is for his interest." This is so obviously true that it requires no argument. Referring to the particular case under consideration, it seems clear from Mr. Jeffery's statement that the conditions and circumstances are not substantially the same, and that it is therefore not reasonable to require the railroad company to give away the whole or a part of its margin of profit on the shipment of apples to Remsen, because it is compelled to give away the whole or a part of its margin or profit on apples going to LeMars, or otherwise to abandon the business.

The question presented to Mr. Jeffery is whether to allow the trade of LeMars to go wholly to the south, or to give away a part of his reasonable profit in order to meet this southern competition, and it would certainly not be reasonable, in case he decides to meet the competition, to require him for that reason to give up the whole or a part of his reasonable magin or profit on the business of a point which is not affected by the same conditions.

Transportation to LeMars is not the same commodity as transportation to any other point, and if it is for the interest of the railroad to sell the LeMars commodity at one price, and the Remsen commodity at another, either because of more competition or greater volume of business, or any other substantial difference in the conditions and circumstances, it should be permitted to do so.

What the railroad gives away is the whole or a part of its reasonable margin or profit, or perhaps even part of the actual cost, and as it does so from motives of self-interest, the public at large has nothing to gain by either prohibiting such reduction or demanding the same for all others, regardless of the moving circumstances. Neither the railroad nor any other business could be long conducted upon such a principle. There is no philosophy in the rule that no greater charge shall be made for a given haul than for a longer one. Circumstances frequently arise, as I have stated where it is necessary for railroads, as well as for others who carry on business, to retire from the field or to sell certain of their goods at

prices which pay no profit, or perhaps involve a loss; but because they do so in some cases rather than retire from the field, this constitutes no good reason why they should arbitrarily be compelled by law or public opinion to do so in other cases where the same necessity does not exist. The more or less prevalent belief in the soundness of the rule referred to grows out of the fallacy that cost, with a reasonable margin of profit, is in every case to be taken as the absolute measure of the price of transportation, while the truth is, as I have endeavored to point out, that it is often necessary for all traders, including railroads, to reduce the price by giving away a part or the whole of the profit, and sometimes part of the actual cost.

Hoping that I have made myself clear, and thanking you for your letter, I remain,

Very truly yours,

C. E. PERKINS.

Mr. Jeffery being absent, no reply was received from him up to the time of closing the case. Before further consideration the case was closed, as shown by the following letter from the complainant, dated January 30, 1886:

WATERLOO, IOWA, January 30, 1886.

Board of Railroad Commissioners, Des Moines, Iowa:

GENTLEMEN—Referring to our claim for overcharge on a car of apples consigned over the Illinois Central Railroad from Chicago to Remsen, Iowa, the same has been satisfactorily settled by said railroad company and ourselves. We are under great obligations to your honorable Board, and remain with great respect,

THE FOWLER COMPANY.

The case seems to the Commissioners to have presented a state of facts well adapted to bring out several difficult phases of the question of the propriety of making a short haul pay at least not more than a long haul. There was an apparent absence of competing rail or water routes. There was a great advantage to LeMars in the rate giving it the choice of northern or southern apples. There was a gain of revenues to the Illinois Central Company. Remsen was not charged more than the ordinary and usual rate. LeMars, by reason of peculiar circumstances, was charged less than the usual and ordinary rate. The only reason given for the charge was that thereby LeMars and the Illinois Central Railroad Company were benefited. There may have been fruit dealers in Remsen who were hurt thereby, but they were not parties to the complaint. Indirectly the fruit growers who raised the southern apples may have been hurt by being artificially brought into competition with growers of northern apples, but they were not parties to the complaint. Everyone sees the unjust character of a less charge for the long haul in the abstract, but extenuating circumstances are always pleaded for the purpose of making the case under investigation an exceptional one, until one almost feels that the advocates of changing conditions wish to state the rule as a good one in theory, but useless in practice.

This case is commended for consideration to those who are interested in studying the details of the transportation problem.

Subsequent to the settlement of this case by the parties, the Commissioners received a letter from General Manager Jeffery, in reply to their communications of January 19th and February 20th, and it is here inserted, being pertinent to the subject under consideration:

CHICAGO, February 23, 1886.

E. G. MORGAN, ESQ., *Secretary Railroad Commissioners, Des Moines, Iowa:*

MY DEAR SIR—Your note of February 20th calling my attention to your unanswered letter of the 19th ult., is at hand.

During the last four weeks I have been away from my office, and upon the line of the road most of the time. Your communication was not placed on file, but was held awaiting an opportunity for reply. There is much force in the arguments which have been and can be adduced upon both sides of the question of rail lines meeting competition of water lines; and of rail lines competing between common points; and of rail lines in different localities competing in a market common to all of them, for the carriage of commodities to such market; and of rail or water lines charging higher tolls for the lesser distance to a non-competitive point.

You cite a paragraph from the report of the Pennsylvania Railroad Company under date of February 15, 1870, wherein it is stated that the company named has been governed by the rule of not charging to any intermediate point a greater rate than is charged to one at a longer distance. It is perhaps necessary to suggest that in the last twelve months this proposition was ignored. Every trunk line from Chicago to the seaboard carried freight at from 2 to 2½ mills per ton per mile, and did not reduce to such figures the rates on its traffic between intermediate points; therefore the Pennsylvania Company nullified its statement of February 15, 1870, and furnished a modern argument for an opposite course from the one indicated in the report referred to.

I note that you say that the New York Commissioners in their second annual report announced a proposition similar to that already cited from the Pennsylvania Company's report. The competition and rates on the trunk lines during the last twelve months demonstrated the impracticability in the present condition of transportation affairs, of practicing the proposition. Theoretically and logically the proposition is a good one, and commends itself at first sight to every thinking mind; practically the diversity of transportation interests; the competition of different and widely separated territories; of communities and manufactures more or less remote from one another, but reaching common markets; the effect of competition by river, lake and ocean; all *at present* prevent the practical application of that which seems at first thought so logical and just.

You cite the laws of Massachusetts as forbidding a higher freight charge for a less distance from the same point and in same direction. Within the limits of a State like Massachusetts, and upon business strictly local to the State, it is reasonable to assume that the rule might obtain of charging no less for transportation between two points, than for any integral part of the distance. It does not seem for reasons already suggested, practicable to apply it upon inter-state traffic, especially that in commodities which must be carried long distances, and which if not moved and marketed will prostrate the great agricultural or manufacturing interests of large areas of this growing country.

Our transportation, like all other of our interests, is in a state of transition. The time may come when a dense population, large and numerous commercial centers, active, convenient and numerous local markets, greater home consumption of the products of the soil, will enable the much lauded and vigorously supported transportation proposition first herein cited to obtain.

In view of the harmonious relations existing between the honorable Railroad Commissioners and our Iowa lines, the reasonableness of the Commissioners suggestions to us in the past, and the desire on our part to be equally as reasonable in conducting our transportation affairs, I at once on receipt of your letter of the 19th January directed a settlement with Messrs. Fowler & Co., of Waterloo, Iowa. The amount in controversy was thirty-six dollars. It seems improper to occupy the time of the honorable Board in discussing the small difference. The traffic in apples to Remsen from and through Chicago is very small, and under these circumstances I deem it best to take action as herein explained, and give up the traffic.

Very respectfully,

E. T. JEFFERY, *General Manager.*

LEONARD DAY & SONS, MINNEAPOLIS, MINN.,
vs.
ILLINOIS CENTRAL RAILROAD COMPANY.
Switching charges.

Filed December 8, 1885.

The parties complained to the Commissioners that they were compelled by the respondent company to pay a switching charge on cars of lumber from the Minneapolis & St. Louis to the Illinois Central Railroad at Fort Dodge, and stated that this was the only place in all their shipments where any charge was made for transfer of cars from one road to another. They asked the opinion of the Board as to whether this custom was a lawful one, and were replied to as follows:

DECISION OF THE COMMISSIONERS.

DES MOINES, IOWA, December 8, 1885.

LEONARD DAY & SONS *Minneapolis, Minnesota:*

GENTLEMEN—Your letter of the 5th instant received and contents noted. In a complaint submitted to this Board in March, 1881, the Commissioners recommended the reduction of transfer charges for switching lumber from five to three dollars per car, holding the latter to be a reasonable rate. The switching was from the joint sidetrack of the Minneapolis & St. Louis and Des Moines & Fort Dodge companies, from which the Illinois Central Company received cars from the former. The distance to the station of the latter road is three fourths of a mile. For this charge the empty cars have to be re-delivered on the sidetrack above mentioned. The case referred to is *T. E. Malden, Manson, Iowa, v. Illinois Central Railroad Company*, page 181 Iowa Railroad Commissioners' Report for 1881. This company charges $3.00 for switching plaster. We have had no other cases before the Commission except those of lumber and plaster.

By order of the Board.

E. G. MORGAN, *Secretary.*

W. H. REED, VINTON, IOWA,
vs.
BURLINGTON, CEDAR RAPIDS & NORTHERN R'Y CO.
Diversion of shipments.

Filed December 9, 1885.

DECISION OF THE COMMISSIONERS.

Mr. W. H. Reed, a grain dealer at Vinton, Iowa, complained that the Burlington, Cedar Rapids & Northern Railway Company diverted his shipments of grain from Vinton to Chicago, which were billed via the Chicago & Northwestern Railway, to either the Chicago, Rock Island & Pacific or the Chicago, Burlington & Quincy Railroads, and asked if the railway company has a right to do so.

This question was raised in the case of W. D. Clow vs. B., C. R. & N. R'y Co., before this Board, decided on November 13, 1885. The Commissioners in the latter case held that the shipper had the right to select the route which his grain should take to market. The receiving company is entitled to its local rate for the short haul from Vinton to Cedar Rapids, and it is its duty to deliver the car to the Chicago & Northwestern Company if so ordered. The Commissioners have decided in another case that a railway company is not required to furnish cars to go off its own line to that of another company, unless they are willing to do so. If the B., C. R. & N. Co. insisted on this ruling, it might be necessary to send C. & N. W. cars to Vinton for the grain. They see no reason for deviating from their former ruling.

Des Moines, Iowa, December 11, 1885.

BUTZ BROS. & COMPANY, DES MOINES, IOWA,
vs.
CHICAGO, BURLINGTON & QUINCY RAILROAD CO.
Delayed and damaged shipments.

Filed December 9, 1885.

The complainants, Butz Bros. & Co., of Des Moines, stated to the Commissioners that a box of oranges shipped by them on December 2, 1885, via the Chicago, Burlington & Quincy Railroad from Des Moines to Davis City, Iowa, did not reach their destination till the 7th of December, five days after being delivered to the company, and that when delivered to consignees the fruit was frozen and consequently spoiled. They charged that the goods were unnecessarily delayed en route, and made claim for the amount of the loss.

The respondent having been notified of the complaint by the Commissioners, replied that the date of the shipping bill of this consignment was December 3d instead of December 2d, as alleged; that the train by which they were forwarded left Des Moines at 3 P. M., and as the goods were delivered too late for shipment on December 3d, they were not sent forward until next day, December 4th; that they arrived at Chariton at night, and as there was no night transfer of goods at that point, and the train going south leaves at a very early hour in the morning, they could not be forwarded by this train on Saturday the 5th. As there was no train south on Saturday afternoon, the goods were obliged to remain at that point over Sunday, and were not sent forward until Monday, December 7th. The following letters set forth the facts in the case, and the action taken:

CHICAGO, ILL., January 11, 1886.

E. G. MORGAN, ESQ., *Secretary Railroad Commissioners, Des Moines, Iowa:*

DEAR SIR—Your favors of the 9th and 29th of December, in regard to complaint of Butz Bros. & Co., of Des Moines, of delay to shipment of one box of oranges from Des Moines to Davis City, Iowa, were duly received. I have had the matter thoroughly investigated, and find the facts to be as follows:

These goods were not received at our station until the afternoon of December 3d, too late to be sent out on our train No. 49 on that day, although the date of the bill of lading was December 2d; consequently they could not leave Des Moines until the 4th, arriving at Chariton at 8 P. M. the same day. As we do no night transferring at Chariton, the freight had to remain till the 5th, which was Saturday, and as there was no freight train south from Chariton on Sunday, of course the freight did not go until Monday morning, the 7th. As to the error made in the shipping bill, the fact developes that the firm of Butz Bros. & Co. not infrequently give their shipping bills a wrong date, without any intention, no doubt, of doing wrong, but their shipping clerk will make out a lot of bills on a certain day and date them that date, not getting the goods out, however, until the next day, too late perhaps for our train. I trust this explanation will be satisfactory.

Yours truly,

(Signed,) T. J. POTTER.

DES MOINES, Jan. 15, 1886.

T. J. POTTER, ESQ., *Vice-President C., B. & Q. R. R. Co., Chicago, Ill.:*

DEAR SIR—We are in receipt of your letter of the 11th inst., about complaint of Butz Bros. & Co. of Des Moines vs. the C., B. & Q. R. R. Co., with reference to a box of oranges frozen en route from Des Moines to Davis City. The statements therein contained do not, so far as we understand them, seem to furnish a satisfactory explanation of the delay. Conceding that although the shipping bill is dated December 2d, the oranges were not delivered until so late on the 3d that they could not be sent out from Des Moines until the 4th, you state that they reached Chariton at 8 P. M., on the 4th. It is then stated that "as we do no night transferring at Chariton, the freight had to remain until the 5th, which was Saturday, and as there was no freight train south from Chariton on Sunday, of course the freight not go south until Monday morning, the 7th." Why did not the oranges go south on Saturday? Was it not necessary on your part in the transportation of perishable goods like oranges to occupy less than four days in its transportation from Des Moines to Davis City? An early reply is requested.

By order of the Board,

E. G. MORGAN, *Secretary.*

CHICAGO, January 18, 1886.

E. G. MORGAN, ESQ., *Secretary Railroad Commissioners, Des Moines, Iowa:*

DEAR SIR—I am in receipt of yours of the 15th inst., in regard to the complaint of Butz Bros., of Des Moines, of delay to shipment of oranges from Des Moines to Davis City.

In reply, I beg to state that our freight train No. 49, which is the only one run from Des Moines to Chariton, leaves Des Moines, or did at the time in question, at 3:30 P. M., and arrived at Chariton at 8 P. M. the same day. Our train No. 45, which is the only freight train run from Chariton to Davis City, leaves Chariton at 6 A. M., arriving at Davis City at 10:30 A. M. The shipment in question left Des Moines on train No. 49, on December 4, reaching Chariton at 8 P. M. the same day. As we have no night transfer force at the latter point, of course the freight could not be transferred until the next day, Saturday the 5th, and as our train south leaves Chariton at 6 A. M., the transfer was not made until after this train No. 45, of Saturday, had left, hence, as we had no train south on Sunday, it had to wait until Monday the 7th.

I trust that this explanation will be satisfactory, and that you will see that under the circumstances, the freight was handled as promptly as possible. Yours truly,

T. J. POTTER.

DES MOINES, IOWA, January 27, 1886.

T. J. POTTER, ESQ., *Vice-President Chicago, Burlington & Quincy Railroad Company, Chicago, Ill:*

DEAR SIR—We have received your letter of the 18th inst., relative to the complaint of Butz Bros. & Co., of Des Moines, against your company for delay in shipment of a box of oranges to Davis City, Iowa, from this point. It cannot seem to us that in shipping the distance from Des Moines to Davis City an arrangement of trains can be approved that would delay a shipment from December 4 to December 7, three days, especially perishable articles like oranges.

Messrs. Butz Bros. insist that you are mistaken, and that December 2, the date on the bill, is the true date, and that the goods were shipped on that day. They state that they made no shipment on December 3 at all. But let that be as it may, they (Butz Bros. & Co.) complain that you do not furnish Des Moines with proper and speedy transportation on your lines from the city, and they claim that in consequence of this fact it is difficult for Des Moines merchants to sell goods on either your main line or its branches.

We ask you, therefore, to look into this matter with a view, if possible, of so arranging your trains as to facilitate shipments from Des Moines. It seems to the Commissioners that you should be able without great inconvenience to do this. Please give us a reply at your earliest convenience.

By order of the Board.

E. G. MORGAN, *Secretary.*

CHICAGO, Feb. 15, 1886.

E. G. MORGAN, *Secretary Railroad Commissioners, Des Moines:*

DEAR SIR—Your letter of the 27th ult., in regard to complaint of Butz Bros. & Co., of Des Moines, regarding delay in shipment of a box of oranges from that place to Davis City, was duly received. I have had the matter very carefully investigated, and beg to make the following reply:

1st. Regarding the date in the shipping receipt appearing as *Dec. 2d*, when in fact the goods were delivered at our freight house on the afternoon of *Dec. 3d*, and in support of the statement in my letter of Jan. 11th, 1886, that Messrs. Butz Bros. & Co. are in the habit of giving their shipping bills a wrong date, I desire to invite your attention to the enclosed copies of four shipping receipts for freight delivered at our freight house at 10:45 A. M., on Jan. 13th, the receipts bearing date of *Jan'y 9th*. This date was changed to the 13th, as indicated, by our agent before signing receipt.

You will note that this occurred since the shipment of oranges in question was made, and that the bills antedated the delivery of the goods by four days. Butz Bros.' attention was called to this, and they claim that the goods were held on account of the snow blockade; however, it shows that they were not particular to have the correct dates on the receipts.

2d. As to the practicability of making a better arrangement of trains than we now have, the fact is that there is hardly enough business for one freight train a day from Des Moines south, and with only one train, the present time is the best that could be arranged. If there was sufficient freight offered to enable us to load a full carload each day for the south Chariton branch, it would obviate the delay at Chariton on account of transfer, and the freight leaving Des Moines in the afternoon would reach the towns south of Chariton the forenoon of the following day; but, as above stated, the shipments from Des Moines to points on the Chariton branches are so small that our present arrangement is the best we can make under the circumstances.

Referring to that part of your letter in which you say that the Board cannot approve of an arrangement of trains which would delay a shipment from Des Moines to Davis City from Dec. 4th to Dec. 7th, I beg to again call your attention to the fact that a Sunday intervened between those dates, and that we run no fright trains south from Chariton on Sunday. Had the oranges been delivered to us on Dec. 3d, in time for our train leaving Des Moines on the afternoon of that day, they would have reached Davis City on Saturday, Dec. 5th.

While we regret the misfortune of Butz Bros. & Co. in not delivering the freight to us earlier, in view of the fact that it was handled by us as promptly as possible under the circumstances, we cannot see wherein there is just cause for complaint.

I trust that this explanation will be satisfactory.

Yours truly,

T. J. POTTER.

JAN'Y 13th, 1886.

No. .....

Delivered by Butz Bros. & Co. in apparent good order, to the Chicago, Burlington & Quincy Railroad Co. the following property, to be forwarded and delivered as per margin:

MARKS.		ARTICLES.	WEIGHT.
B. F. Chapman Derby, Iowa.		1 bbl vinegar, 1 sack dried beef, 1 bbl cider	
B. F. C.	10:45	O. R. F. 739 Q.	
Thos Leggett, Mt Ayr, Ia.		1 butt tub, 1 box hdware	
2 L.	10:45	793 Q.	

MARKS.		ARTICLES.	WEIGHT.
A. Anderson, Lamoni, Ia.		1 butt tub, 1 case canned goods, 1 box hdwr	
A. A.	10:45	793 Q.	
Will J. Gray, Lamoni, Iowa.		1 barl cider, 1 case coffee, 1 pail candy,	
W. J. G.	10:45	O. R. F. 793 Q.	

DES MOINES, IOWA, Feb. 17, 1886.

MESSRS. BUTZ BROS. & CO., *Des Moines, Iowa:*

GENTLEMEN—Your attention is called to the enclosed copy of a letter from Vice-President Potter, of the Chicago, Burlington & Quincy Railroad, dated February 15, 1886, with regard to your complaint. From the fact as stated by you that your clerk, although quite positive as to the shipment having been made on the 2nd of December, is yet unwilling to make such statement under oath, and the further fact brought to our attention that goods shipped by you on the 13th of January were presented for shipment on January 9th, we are led to the conclusion that the preponderance of testimony is to the effect that the shipment was made on December 3d, and actually left Des Moines on December 4th.

It was a kind of goods that must be transferred, being a broken or parcel shipment. The schedule time and your knowledge of the train must have advised you that it could not be put on board the train for shipment for Chariton on Saturday, December 5th. You also must be held to have known that there was no Sunday train south from Chariton. It is evident that you contemplated your shipment on the 2d of December, and if it had been sent that day it would probably have reached Davis City on the 4th. It seems to us that you were called upon in making your shipments to take notice of the time of trains, the necessity of transfer, and the intervention of the Sabbath. For that reason, it seems to us, you must yourselves sustain the loss. Mr. Potter's attention has been called to your complaint that, by running trains as they do, Des Moines business is kept from going south. He replies that there is hardly enough business for one train a day south, and, this being the case, the present schedule of time is the best that can be made. We do not feel altogether satisfied in this matter, but it would seem very natural to suppose that if Mr. Potter could be convinced that his road could increase business and revenue by running more trains, he would at once take steps to secure this revenue. If satisfied that there was a studied purpose to delay and obstruct Des Moines business from going south, the Commissioners would feel it their duty to use all means in their power to endeavor to break up such a method, but before undertaking it they ought to be fully satisfied of such a purpose.

By order of the Board.

E. G. MORGAN, *Secretary.*

DES MOINES, IOWA, February 18, 1886.

T. J. POTTER, ESQ., *Vice-President Chicago, Burlington & Quincy Railroad Company, Chicago, Ill.*

DEAR SIR—Enclosed please find copy of our letter to Butz Bros. of Des Moines, showing our action in their complaint. The only doubt we have is as to whether your freight train could not leave Des Moines at an earlier hour of the day, so as to make transfers that day for the south train next morning. Are there objections to such a change? If so, we would be glad to have reasons from you, which would be a ready answer.

By order of the Board. E. G. MORGAN, *Secretary.*

CHICAGO, February 25, 1886.

E. G. MORGAN, ESQ., *Secretary Railroad Commissioners, Des Moines, Iowa:*

DEAR SIR—Your letter of the 18th inst. enclosing copy of letter sent by the Commissioners to Messrs. Butz Bros. & Co. of Des Moines, in regard to their complaint of delay to shipment of oranges, was duly received. Referring to the point suggested in your letter as to our freight train leaving Des Moines at an earlier hour of the day, so as to make the transfer the same day at Chariton of freight for points south of Chariton, so as to leave on the train south the next morning, I beg to say that we do not think it advisable to change our present schedule. As it now stands, our trains accommodate all classes of business on that branch and points off of that branch, excepting that destined to points south of Chariton, to the best possible advantage.

Further, our train arriving in Des Moines at 11 A. M. carries in a great many people who do their trading there, having four hours before our afternoon train leaves. If we should change the time of our train to arrive in Chariton in time to make the transfer for points south of there, as suggested, we would have to leave Des Moines by, at latest, 12.15 P. M., and the people going into Des Moines in the morning would have to wait for our 10 P. M. train before they could get out. It is certainly as much to the advantage of Des Moines merchants as to us to have this train run as it does at present. Another important point to be considered is, that should we change our present schedule it would be a serious disadvantage to our stock shippers on the Indianola branch.

We get considerable stock from that branch, but not enought to warrant running a train east from Chariton for it. Should we leave Des Moines earlier it would necessitate holding this stock three or four hours at Chariton. Under our present schedule the stock from the north is put in with that from the south and leaves Chariton for the east by train No. 20, immediately after arrival.

I think you will agree that in view of the above statement our trains are run to the best advantage of all concerned, and accommodate the greatest amount of business. This is a matter which is closely watched, and whenever any improvement suggests itself it is made.

Yours truly,

(Signed.) T. J. POTTER,

DES MOINES, IOWA, March 18th, 1886.

T. J. POTTER, ESQ., *Vice-President C., B. & Q. R. R. Co., Chicago, Ill.:*

DEAR SIR—Upon consideration of your letter of the 25th ult., regarding a possible change of schedule time of the freight train south to Chariton from Des Moines, the Commissioners have not been able to conclude that it would be wise under all the conditions set forth in your letter to advise a change, and have so informed Messrs. Butz Bros. & Co. of Des Moines, the complainants.

By order of the Board.

E. G. MORGAN, *Secretary.*

DES MOINES, IOWA, March 31st, 1886.

MESSRS. BUTZ BROS. & CO., *Des Moines, Iowa.*

GENTLEMEN—In the matter of a change of time on the C., B. & Q. R. R. for freight going south, the Commissioners have concluded that the advantages to passengers coming north to Des Moines for the transaction of business and returning home the same day, and the facilities afforded the shippers of stock by the present arrangement are so great that any change of schedule would be of doubtful propriety, and hence they do not feel justified in making any recommendation to that effect.

By order of the Board.

E. G. MORGAN, *Secretary.*

One of the members of the firm complaining visited the office of the Board in person, and while not satisfied with the reasons given in Mr. Potter's letter of February 25th above set forth, failed to remove the impression created in the minds of the Commissioners that valid reasons existed for declining to change the schedule time of the freight train. The facilities given to passengers at Chariton and points north for visiting Des Moines transacting business and returning the same day, and the advantages afforded to shippers of live stock seemed to the Commissioners to overbalance the disadvantage to small or parcel shippers of perishable goods, especially as it seems that this disadvantage could be overcome by shipments of such goods by express. It is a case which seems to require a weighing of reasons for and against a certain course, and considering the greatest good of the greatest number.

The Commissioners are not prepared to advise a change of schedule.

M. BLOW, ESTHERVILLE, IOWA,

vs.

BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY COMPANY.

Discrimination; refusal to lease ground.

Filed December 11, 1885.

DECISION OF THE COMMISSIONERS.

DES MOINES, IOWA, Dec. 30, 1885.

M. BLOW, ESQ., *Estherville, Iowa:*

DEAR SIR—Your letter of the 10th inst, complaining that the Burlington, Cedar Rapids & Northern Railway Company refuses to lease you grounds within the limits of their station on which to build coal sheds, as they have already leased to other parties, and asking if this is not unjust

discrimination against you, and that if within our jurisdiction we take action for your relief, has been received. We have given your inquiry careful consideration, and while the laws of Iowa give us power to deal with all cases of unjust discrimination in shipments, yet we are unable to conclude that we have power to compel the granting of a lease of land to one man, because a lease has been granted to another. It seems to be the policy of the law to leave all who own lands to dispose of them by deed or other grant, as they may see fit. It is not so with regard to shipments. Incident to the employment of a common carrier is the duty to work for all, and render service to all alike. The reason assigned by the railroad company for refusing to lease to you is altogether one to be condemned, yet we feel our inability to reach such a case. President Ives' expression in his letter to you—which we return—that "the party now handling coal at Estherville is giving us our full share of the coal business of that town to which we are entitled," certainly shows a spirit which cannot be commended, and a strange view of business, coming from a railroad manager.

By order of the Board.

E. G. MORGAN, *Secretary.*

L. TUTTLE, LAWRENCE, KANSAS,
vs.
MINNEAPOLIS & ST. LOUIS RAILWAY CO. } *Overcharge.*

Filed December 22, 1885.

On December 15th, 1885, L. Tuttle of Lawrence, Kansas, made complaint against the Minneapolis & St. Louis Railway Company, claiming an overcharge of $284 on a shipment of nineteen cars of hay from Corwith, Iowa. Mr. Tuttle's claim and complaint were laid before the proper officers of the company, and the Commissioners were notified on December 26th, 1885, that a re-examination of the matter had led to a determination to settle with complainant in accordance with his claim, of which fact complainant was notified January 9th, 1886. The Board was, however, subsequently advised by complainant that he should not press this claim, as it was made under a misunderstanding of the facts. The contract for shipping contained the conditional clause that the shippers of baled hay from Corwith should have a rate of $40 per car of 20,000 pounds, while complainant had loaded them to their full capacity, sometimes putting in several thousand pounds more than this weight. At his suggestion the case was closed without further demand upon the company.

AUGUST HANKEE, WALL LAKE, IOWA,
vs.
CHICAGO & NORTHWESTERN RAILWAY COMPANY. } *Farm crossing.*

Filed December 28, 1885.

Mr. Hankee made complaint to the Commissioners on December 28, 1885, that the Chicago & Northwestern Railway Company refused to furnish him with a farm crossing of sufficient width to allow the passage of his machinery, alleging that the crossing was only eleven feet in width. The attention of General Manager Hughitt was called to the matter, the Commissioners suggesting the necessity of making this crossing wide enough for farm machinery, and on January 6, 1886, they were informed that instructions had been given to the proper officials to reconstruct it in accordance with the wishes of complainant. The latter was at once advised of these instructions.

PRIEST & STOCKER, CARROLL, IOWA,
vs.
CHICAGO & NORTHWESTERN RAILWAY CO. } *Failure to furnish cars.*

Filed December 28, 1885.

On December 28, 1885, the above named complainant filed two complaints against the respondent, charging that the latter failed to furnish them cars at Carroll on the 19th of December, for the shipment of hogs, by which action they were damaged; also that on the 11th of December at Breda station they were delayed by the failure to promptly provide a car, and by its detention over night at Carroll, and by an extra charge of $5 for switching at that place.

Respondent was notified of this complaint December 29, 1885, and on January 28, 1886, the complainants filed with the Commissioners a written statement to the effect that respondent had settled in full with them, and they had released their claim for damages.

On February 3d the following letter was received, which fully explains the whole matter:

CHICAGO, FEBRUARY 1, 1886.

MR. E. G. MORGAN, *Secretary Railroad Commissioners, State of Iowa, Des Moines, Iowa:*

DEAR SIR—Your letter of December 29th to Mr. M. Hughitt, Second Vice-President and General Manager covering copies of two complaints against the C. & N. W. R'y Co., made by Priest & Stocker, of Carroll, Iowa, has been referred to me for reply. In answer to the complaint regarding the shipment of a carload of hogs from Breda station to Manning, on December 11th, I desire to make the following statement of facts:

About 9 P. M. December 10th, after business hours and away from the station, Priest & Stocker's agent met our agent at Breda, Mr. Wilson, and said he wanted a stock car to load next day, not specifying at what time or for what train. On the morning of the 11th he called at our freight office and asked our agent when the car would arrive, and said if it came in time for train No. 74, which leaves there at 11 :35 A. M., he would load for that train, and if not, he would load for train No. 76, at 6 :50 P. M. The car was ordered by the agent on his telegraphic car report at 8 A. M. of the 11th, from the train dispatcher at Boone. It was then too late to fill the order by train No. 75, which leaves Carroll at 7 :15 A. M., and Maple River Junction at 7 :40 A. M., but a car was forwarded by the first train possible after the receipt of the order, which was train No. 73, arriving at Breda at 4 :25 P. M. It was loaded for train No. 76, leaving at 6 :50 P. M., same date as order. There was no stock car set out on the morning of the 11th of December for Priest & Stocker at Breda, neither was there any car on the sidetrack or any other place at that station at any time between 9 P. M. of the 10th and 4 :25 P. M. of the 11th, that they could have offered to load with hogs to take on train going south at 11 :35 A. M., as they allege. Neither did they offer to load any car on the forenoon of the 11th in time to go out on said train, nor did the employes of this company decline to permit them to load hogs at any time between 9 P. M. of the 10th and 11 :35 A. M. of the 11th. They requested to have the car unloaded at Carroll, and request was marked on the waybill made by our agent.

These are the facts as given by our agent, and are confirmed so far as the furnishing of the car is concerned by our train books at Boone. The additional charge of $5 was not made as alleged for stopping and switching at Carroll, but for unloading the car as requested by the shippers and reloading, and the consequent switching thereof, and it is not an unusual, nor do we consider it an extortionate charge. Messrs. Priest & Stocker understood very well that the train on which their hogs went to Carroll did not make connection for Manning at Carroll, consequently they have no claim against us in equity on account of delay either at Breda or Carroll. In answer to the second complaint regarding the failure to furnish a car at Carroll for shipment of a car load of hogs to Manning, we have only to say that the failure to furnish the car as ordered was due to a misapprehension on the part of some one in our train dispatcher's office at Boone. We do not wish to withhold cars ordered for the shipment of livestock or any other freight, by Priest & Stocker or any other firm, so long as we have the cars to furnish, and we regret very much that they should have had occasion to make complaint against us in that particular. I will undertake to say that if a complaint had been made to our General Freight Department or to the General Superintendent by Messrs. Priest & Stocker, as to the action of the Carroll agent in refusing to furnish a car for the shipment in question from that point to Manning, there would have been no occasion for petitioning your honorable Board in the matter. We feel it hardly necessary to assure the Board that we will at all times upon proper notice from an intending shipper furnish cars when in our power to do so, for the shipment of livestock or other freight, from any station on our line to any other station whatever, and Messrs. Priest & Stocker will have no further occasion for complaint, in this particular at least. In conclusion, I may say that we have seen Messrs. Priest & Stocker, and have satisfactorily adjusted with them the matters of complaint referred to your honorable Board, of which no doubt you will be advised by the complainants themselves.

Yours truly,

[Signed,] H. C. WICKER, T. M.

CITIZENS OF OAKLEY, IOWA,
vs.
CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY, } *Station facilities.*

Filed December 29, 1885.

On the 29th of December, 1885, certain citizens of Oakley, Iowa, complained that the Chicago, Burlington & Quincy Railroad Company had closed up Oakley station on the Des Moines & Chariton Branch of said road; that a tax was voted in aid of said road by the township, and in settlement of some litigation between the tax payers of the township and the Chariton, Des Moines & Southern Railroad Company, (to which the respondent succeeded), it was stipulated that the company should locate a station in the township, which was done, but afterward abandoned, and had been so abandoned for three years preceeding the filing of the complaint.

Mr. Potter, Vice-President of the company, having been advised of the complaint by the Commissioners, and furnished with the evidence of complainants in support of the same, informed the Board by letter on February 8, 1886, that on the 4th of that month the station was opened again as a regular freight and passenger station.

JAMES T. MILLER, BRISTOW, IOWA,
vs.
DUBUQUE & DAKOTA RAILROAD COMPANY. } *Farm crossing.*

Filed January 19, 1886.

Mr. Miller made complaint to the Commissioners that the farm crossing of respondent's road on his land was so badly constructed as to be impassable by his wagons and machinery; that the plank had been removed and deep ditches cut on each side of the track. He asked the assistance of the Commissioners in the hope of getting a new crossing built. On taking the matter up with the officers of the road, they explained to the Board that the planks in all farm crossings had been removed during the severe cold weather in order that the operations of their snow flangers might be unobstructed, these latter being devices attached to the cars to remove snow and ice from the inside of the rails. On the return of warm weather the planks would all be replaced and crossings put in shape for use. The ditches at the crosaing on complainant's land were bridged over at the recommendation of the Commissioners, and he expressed himself as satisfied with the action of the company.

STAR WAGON COMPANY, CEDAR RAPIDS, IOWA
vs.
VARIOUS RAILWAY LINES.
Classification of freight.

Filed January 19, 1886.

The Star Wagon Company of Cedar Rapids presented to the Commissioners for consideration a matter involving the rates and classification of wagons shipped from Iowa manufacturing points to stations on the various railway lines of the State, their grievance being as follows: The dealers in agricultural implements and wagons in the small towns and villages of the State are accustomed to ship their wagons from the wholesale dealer or manufactory in partial carloads, making up the remainder of the carload with goods of another kind, as farm machinery, etc., and on consignments of this kind are compelled to pay only carload rates, while the rate on shipments of wagons in partial carloads, or the local rate, is very much higher, and in the judgment of complainants, disproportionately so. In the classification and rates in use on Iowa lines, the rate on wagons by the carload would be three times as much as the local rate, and this amounted practically to a discrimination in favor of Chicago firms, as dealers could buy this class of goods only in partial car loads. Complainants stated that the classification and rates were made several years ago, when the price of wagons was much greater than at present, and the weight much more. They also cited the eastern roads, on which the same kind of goods was classified as fourth and fifth class, instead of first, as here.

Having referred this case to the officers of several of the railway lines entering Cedar Rapids, the Commissioners were advised by them that for the purpose of acting fairly toward the manufacturers in Iowa as well as the jobbers of wagons and agricultural implements, they should in future refuse to make one half carload rates to stations, or permit a car of wagons to be billed to one station, with a stop off at another. This new rule would oblige the carload to be billed to the station selected, and if distribution was to be made from there, it must be made on the less quantity rate. Regarding a change in the classification, it was asserted that if it was changed for the complainants it must also apply to manufacturers of wagons, etc., at Mississippi river points, and also to those in Illinois, which would give the latter an advantage on shipments of single wagons to the points in Iowa reached by the Cedar Rapids factory. A change in classification would also enable Chicago dealers to retail single wagons in Iowa, as against the competition of Iowa manufacturers, which they had hitherto been unable to do.

In view of all the facts as above set forth, the Commissioners regarded it as unwise to recommend any changes in classification or rates on the articles in question.

INQUIRY MADE BY COMMISSIONER COFFIN AS TO THE CONDITION OF THE BRIDGE OVER THE DES MOINES RIVER AT FORT DODGE, ON THE ILLINOIS CENTRAL RAILROAD.

On the 20th of February, 1886, Commissioner Coffin, from information received by him, directed an inquiry into the condition of the bridge of the Illinois Central Railroad over the Des Moines River at Fort Dodge, and asked that a report be made by the superintendent of bridges of the road. The report of Mr. E. F. Wise, Supervisor of Bridges, who examined it after the receipt of Mr. Coffin's communication, says "the bridge is safe beyond any doubt," and that of Mr. Gilleas, Division Superintendent, says that last summer he had four trestles put under the bridge as a precaution, but regarded the bridge as perfectly safe without them; also that he had directed some general repairs to be made on the bridge, but that nothing was required in the matter of safety in the passage of trains.

With the statements of these two officers who were specially detailed for the purpose of examining the bridge, the Commissioners are satisfied, and feel relieved of any further anxiety on the subject.

LEVI KRYSHER, AVON, IOWA,
vs.
CHICAGO, BURLINGTON & QUINCY RAILROAD CO., CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.
Removal of station house.

Filed January 26th, 1886.

On January 26th, 1886, Levi Krysher of Avon, Iowa, called the attention of the Commissioners to the new joint depot of the Chicago, Burlington & Quincy, and Chicago, Rock Island & Pacific Railways at that place, alleging that it was inconveniently located; that it was inaccessible, not being on any public highway, and very inconvenient for approach by foot; that the country is abundantly supplied with public highways, and the people did not feel that they should be put to any expense and trouble in getting a new highway; also that from ten to twelve passengers per day take the trains at this station.

The officers of the two roads having been informed of the complaint, on the 15th of February reported to the Board as follows:

CHICAGO, BURLINGTON & QUINCY RAILROAD CO., CHICAGO, Feb. 15th, 1886.

E. G. MORGAN, ESQ., *Secretary Railroad Commissioners, Des Moines, Iowa:*

DEAR SIR:—Your letter of the 26th Jan'y, in regard to complaint made by Mr. Levi Krysher, of Avon, Iowa, that the depot at that point is located in an inconvenient place for the public, was duly received. The matter has been fully investigated, and I find the facts to be as follows:

When the junction was made with the C., R. I. & P. R'y at that place, this company, with the Rock Island, tried to purchase from the owner (whose name is Gooch, I understand,) the little piece of land located between the rights of way of the two companies, and marked A on section 28, on the tracing herewith inclosed; but he said he did not want to sell it. This land was wanted to make connection with the Rock Island road somewhere west of the east line of section 28, and to make a good approach to our depot from the highway which runs on the line between sections 27 and 28. When it was found that we could not purchase this ground, the depot was located where it now is, as shown on the inclosed tracing, in order to facilitate transfer between the two roads, and more especially the registering, which would have to be done by the conductors, and to avoid obliging passengers to walk a long distance from the train to the station building.

This man Gooch, it is understood, some time last fall said that he would give the right of way for the highway from the east line of section 28 up to our right of way line, as indicated in blue pencil on the tracing, providing the highway should run across both railroads to the southwest right of way of the Rock Island Company.

When our Mr. Merrill, in company with officials of the Rock Island road, was at Avon on the 5th instant, and sent for Mr. Gooch, asking that he come over to the depot; he declined to do so, and said that the proposition he made last fall he did not propose to keep open for anybody. The fact developes that the people in that locality are opposed to the railroads, and while they complain to your Board that they have no highway, they stand directly in the way of any legal proceedings for the purpose of opening one.

We are ready to do what we can to make access to the depot convenient, but do not understand that we are obliged to locate a depot on the public highway, or to open a road to it at our own expense.

Yours truly,

(Signed,) T. J. POTTER, *G. M.*

After a full consideration of the case, the Commissioners decided as follows:

DES MOINES, February 17, 1886.

LEVI KRYSHER, ESQ., *Avon, Iowa:*

DEAR SIR—Your attention is called to the enclosed copy of a letter from General Manager Potter of the Chicago, Burlington & Quincy Railroad with regard to the joint station at Avon. It seems that if the railroad companies had been able to buy the land between the two roads from Mr. Goouch, a very fair highway could have been obtained to the station. It further appears that this station, being a junction station, necessarily was located at a point where the two lines were very near each other for the convenience of the employes of the roads and also the public. There is no law compelling the railroad companies to locate their stations on a public highway, or compel them to establish highways at their own expense. It seems that the citizens are unwilling to establish a highway to the station, and there is no way one can be established except by petition of the citizens. We have no power to order the removal of the station house, and upon consideration do not see that it could be better located for all concerned, in view of the fact that at that point the roads have a joint running arrangement.

By order of the Board.

E. G. MORGAN, *Secretary.*

S. F. CASS, SUMNER, IOWA,
vs.
DUBUQUE & DAKOTA RAILROAD COMPANY.
Neglect to run trains.

Filed January 30, 1886.

S. F. Cass, of Sumner, Iowa, complained on January 28, 1886, that only two trains on the Dubuque & Dakota Railroad had reached Sumner since January 6th; that all work of clearing the road had been done east of Sumner, and the road west of that point entirely neglected; that the mails had been laying at Waverly without any attempt to forward them; that after a twelve days blockade, the train ran into Sumner in four hours without any material hindrance from snow.

Having been advised of this complaint by the Commissioners, the Superintendent replied that between January 6th and February 6th four trains had run into Sumner; that limited locomotive power, and unprecedented weather was the cause of the trouble; that there are on their line seven stations east and two west of Waverly, Sumner being one of the two; that during the period named, the west part of the line had two more mail trains than Sumner; that the train business on the two parts of the line from January 6th to February 9th was as follows: Waverly to Hampton, 91 cars forwarded and 89 cars received; Wavery to Sumner, 13 cars forwarded and 36 cars received; that the company had only two locomotives, an inadequate number in time of snow storms; that the company had in vain tried to hire a locomotive from connecting lines. As the principal part of the line was east of Waverly, their efforts in opening the road had been spent on that part, on the principle of working for the many and not for the few. On February 10th the President informed the Commissioners that the road was now open and traffic had been resumed. The Board responded, expressing their gratification that the line was again in operation, and stating that the reasons given for the delay in doing so did not appear to be satisfactory, and expressing the hope that under similar circumstances a better showing might be made for delay than in this case.

In a further explanation of the difficulties under which they had labored in keeping the road open during the severe storms, Superintendent Goodrich stated to the Commissioners that during the time mentioned in complainants letter the road east of Waverly could not be opened, as their engines were blockaded at points west of Waverly, and could not reach that point. On the 6th of January, Sumner had a train, and on the 7th both engines were caught at Hampton in a snow storm which lasted four days, so that they did not reach Waverly until the 14th. On the same date the plow was started toward Sumner, but a storm stopped the work, and the engines were sent west over that portion of the road which was opened to take out stock which was in the yards, and the engines were caught west of Waverly

and did not get back to that point until until Sunday the 17th. On Monday the 18th the road was opened to Sumner, and trains were running over that part of the road until the 21st. On the night of the 21st the two locomotives and a stock train were blockaded at Allison, and the road was not opened to Waverly until the 26th. Up to the 27th no trains except the blockaded stock train had been run from Waverly west since the 21st. Sumner had a train on the 21st also. Traffic on the west end of the line required all the motive power possessed by the company, and on the 27th the work of opening the road west was commenced, and this brings the operation up to the date of the complaint. On the 30th and 31st the road was opened to Sumner, and trains run to that point. On February 1st the engines were caught west of Waverly, and did not get back to that point until the 4th, and since the 6th trains had been running on schedule time. General Manager Booth added by way of explanation that with but two locomotives at their command, his company was by no means well prepared to cope with the severe storms which followed one another in almost immediate succession. They had made efforts to hire locomotives from different railway companies, but without success, as they were in equally bad condition.

CITIZENS OF RUSSELL, IOWA,
vs.
CHICAGO, BURLINGTON & QUINCY RAILROAD CO. } *Station accommodations.*

Filed February 8, 1886.

DECISION OF THE COMMISSIONERS.

A petition dated Feb. 6, 1886, was filed in this office, signed by forty-two citizens of Russell and vicinity, calling the attention of the Commissioners to the great inconvenience caused the traveling public by the closing of the office of the Chicago, Burlington & Quincy Railroad Company at night. Trains arrive from the east at Russell at 1 A. M., from the west at 2:15 A. M. The hour for these trains being so unseasonable that hotels and all public places are closed, there is no place for strangers to go. On March 27th a letter was presented by Hon. George C. Boggs from J. F. Sprague, of Russell, announcing that on the night of March 26th Robert Hatfield was killed and another person seriously injured while leaving the train from the east by a freight train from the west running through the station at a rapid rate, there being no light nor anything to warn passengers leaving the train of danger.

On April 20th the Commissioners visited Russell, and took the testimony of a number of residents at that place with regard to the conveniences for passengers by night trains, also with regard to their safety. At Russell there are double tracks, besides two side tracks running nearly the full

length of the grounds. The distance between the switches on side tracks is 1,750 feet, or one-third of a mile. The platform where passengers take the trains is about 130 feet long and ten feet wide, and is between the main tracks. This would leave a space of four feet and four inches for passengers to occupy while two passenger trains were passing, something more where one train was a freight. The distance between the south main line track and the south side track at this platform is fifteen feet. The depot is on the north side of the north main track, and south of the north side track. It has in front of it platforms and walks more than 300 feet in length. These are used largely for unloading and handling freight.

It seems to the Commissioners that the first point to be determined is whether a platform ten feet wide between the tracks where trains may rapidly pass, leaving a space of four feet four inches between the moving cars is a safe place for passengers to await their arrival. Their answer is that it certainly is not. The next question is, what is the remedy? If it is necessary to have platform between these tracks, and from the arrangement of the freight depot and its tracks they are inclined to think it is, the proper remedy is to widen the distance between the main tracks at the platform to fifteen feet, and make the platform for receiving and discharging passengers to correspond in width. This can be done, so far as they can see, without interferring with any purposes for which the tracks are used, by throwing the south track five feet south. If this cannot be done two platforms should be built for receiving and discharging passengers, one on the north side of the north track, and one on the south side of the south track. With either arrangement they think the present danger may be to a great degree avoided.

The Commissioners are of the opinion that if the trains that pass at 1 and 2:15 A. M. are to stop at Russell, the station house should be kept open, warmed and lighted for the comfort and convenience of passengers. They think that a platform lamp kept lighted might be of some service, but without the other changes above suggested would hardly insure the comfort and safety of passengers waiting for or leaving trains.

Des Moines, June 17, 1886.

CITIZENS OF GOSHEN, IOWA,
vs.
HUMESTON & SHENANDOAH RAILROAD CO. } *Relief from snow blockade.*

Filed February 8, 1886.

On February 4, 1886, M. P. Benson and thirty-three other citizens of Goshen, Iowa, petitioned the Governor to endeavor to have the Humeston & Shenandoah Railroad opened up for traffic. On February 8th the Gov-

ernor referred the petition to this office, and the Commissioners, by telegraphic despatch, at once opened communication with the officers of the railroad company. February 9th they received the following dispatch:

CLARINDA, IOWA, Feb. 9th, 1886.

To E. G. MORGAN, *Secretary Railroad Commissioners, Des Moines, Iowa:*

Our road is open for all kinds of traffic.

(Signed,) E. C. MURPHY, *Gen. Man.*

On February 10th, one day later, they received the following letter from the same officer:

CLARINDA, IOWA, Feb. 9, 1886.

E. G. MORGAN, *Secretary Railroad Commissioners, State of Iowa, Des Moines:*

DEAR SIR—Yours of Feb. 8th, with enclosures, is at hand. Replying, would say that after a succession of unprecedented storms of snow, wind and low thermometer, covering a period of nearly four weeks, our line was closed to traffic from the afternoon of Feb. 2d until the afternoon of the 6th. Everything that human power, aided by the unsparing use of money, could do was brought into requisition, in the effort to keep the road open, and when closed to re-open it. Thursday evening, the 4th (the time of the change in the weather), found us with nearly all the cuts from Newmarket to Humeston with from two to eleven feet of snow in them, and on the prairies of Decatur county the rails were covered with snow frozen to them, so that it all had to be taken out with picks.

Notwithstanding the crippled condition of our men and machinery, we succeeded in getting the trains moving Saturday P. M., the 6th, and since then they have moved without interruption. Hoping that we have had the last of the storms, I am

Yours truly,

E. C. MURPHY, *G. M.*

W. C. EARLE, WAUKON, IOWA,
vs.
CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.,
BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY CO.

Discrimination.

Filed February 10, 1886.

On February 10, 1886, Hon. W. C. Earle at the request of certain of his constituents, laid before the Board the following facts communicated to him: Waukon and Postville are eighteen miles apart, and active competitors for the cattle and hog shipments of the vicinity.

Until the two months preceding the complaint the trade has been about equally divided between the two points. The parties complain that the respondents are believed to be buying the stock, and shipping the same, thus discriminating against Waukon, and that the prices paid favor Postville from 20 to 25 cents per hundred.

Respondents deny the charge, and allege that rates from the two towns

are the same; they attribute the disturbance to active and perhaps ruinous competition between buyers. One of the Commissioners went to Postville, interviewed the buyers at that point and satisfied himself that they were getting no rebates, were buying on their own account, were competing actively, and results were seen in the advantageous prices secured by those having cattle and hogs to sell. On the 17th of February, and again on the 18th of March, complainant's attention was called to the result of the investigations, but having wholly failed to furnish any testimony, or make any further showing, the case was dismissed April 2, 1886.

D. A. HAVILAND, FORT DODGE, IOWA,
vs.
MINNEAPOLIS & ST. LOUIS RAILWAY CO,
ILLINOIS CENTRAL RAILROAD COMPANY.

Danger at Highway Crossings.

Filed February 10, 1886.

The complainant stated to the Commissioners that the highway crossings over the Minneapolis & St. Louis and Illinois Central Railroads at Fort Dodge were dangerous for teamsters and the public generally, the railroad companies having no watchmen or other precautionary measures to warn persons of the approach of trains, and the tracks and switches of both roads lying near together, in many places crossing the highway several times in a distance of a few rods. It was also rumored in the hearing of one of the Commissioners that the enginemen were in the habit of crossing these streets without sounding their whistles or ringing bells as they should.

The matter was promptly referred to the officers of the railways, who reported to the Commissioners that instructions had been given requiring their trainmen to exercise the strictest care while crossing these streets, in sounding their bells and whistles, and looking out for persons and teams, and that in future they would endeavor to see that no cause for complaint should arise in the matter of running trains or engines over these crossings.

C. F. WECK, CLERMONT, IOWA,
vs.
BURLINGTON, CEDAR RAPIDS & NORTHERN R'Y CO.
Damages for stock killed.

Filed February 11, 1886.

The complainant, by his attorney, asked the Commissioners to award him damages for the killing of a cow by a train on the Burlington, Cedar Rapids & Northern Railway, at Clermont, Iowa. He stated that the notice and affidavit required by law had been served on the respondent, who offered him about half the value of the animal in settlement of his claim, but this he had declined to accept, and wished to place the matter in the hands of the Commissioners for adjustment. He was advised that the Board had no power to render a money judgment against the defendant, and the relief sought must be obtained from the courts.

W. L. WILLIAMS, CORNING, IOWA,
vs.
CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY.
Shipping contracts.

Filed February 16th, 1886.

In a letter to the Commissioners dated February 15th, 1886, Mr. Williams complained that shippers on the line of the Chicago, Burlington & Quincy Railroad were required to sign a contract releasing the company from liability for damage to shipments, except by collisions of trains, with the alternative of paying twenty cents per hundred pounds in addition to the regular rate when goods were shipped at company's risk. Complainant held that the railroad company should be responsible for the safe delivery of goods without extra compensation. He was a shipper of dairy products.

Referring the matter to the officers of the road, the Board was advised that in accordance with the Joint Western Classification in use on all western roads, butter when shipped at carrier's risk is billed as first-class, and when taken at owner's risk, second-class, the shipper being presented with the option of assuming the risk himself and shipping at second-class, or transfering the risk to the company and paying the higher rate. Respondent regarded this arrangement as reasonable, and stated that it was not a recent one, the classification having remained the same for many years; also that the company did not seek to relieve itself from liability caused by its own negligence, but endeavored, while providing every possible facility for the shipment of butter, to guard against a liability for damage from the effects of heat and cold, a simple agreement releasing them from damage

caused by these being all the company would ask, and upon which they were entirely willing to take the shipments at second-class.

Subsequent to the transmission of this explanation to the complainant, he informed the Commissioners that the matters in dispute had been satisfactorily settled by the respondent.

ZED ELLYSON, WEST LIBERTY, IOWA,
vs.
BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY COMPANY.
Overcharge.

Filed February 24, 1886.

DECISION OF THE COMMISSIONERS.

In a letter of complaint to the Commissioners, Mr. Ellyson stated that he shipped a horse from Dubuque to West Liberty over the Chicago, Milwaukee & St. Paul and Burlington, Cedar Rapids & Northern Railways; that he was charged $7.60 from Dubuque to Cedar Rapids on the former road, a distance of eighty miles, and $6 from Cedar Rapids to West Liberty, a distance of thirty-seven miles. The latter charge he regarded as excessive, particularly as the car in which the horse was carried was a C., B. & Q. car, and on its way empty to Burlington. The horse was estimated at 2,000 pounds weight and charged at the usual rate, thirty cents per hundred. As the car had no other freight, it does not appear to the Commissioners that the charge was excessive. The fact that railway companies are often compelled to haul empty cars is not a good reason for reducing rates. Under the circumstances, they are of the opinion that there is no cause for complaint.

Des Moines, Iowa, March 13, 1886.

SQUIRES & SON ET AL., MILO, IOWA,
vs.
CHICAGO, BURLINGTON & QUINCY RAILROAD CO.
Excessive freight rates.

Filed February 27, 1886.

DECISION OF THE COMMISSIONERS.

In this case Squires & Son and four other merchants of Milo complain that in shipments from Des Moines to Milo the respondent charges local distance traffic rates from Des Moines to Indianola, and then adds thereto

local distance tariff rates from Indianola to Milo. Accompanying the complaint are several expense bills offered to support the allegations of the complaint.

The respondent replies admitting the truth of the allegation, but claiming that it does not own a road from Milo to Des Moines, but that desiring to make a short connection for the convenience of the passenger business between Des Moines & St. Joseph it made an arrangement for the use of the Chicago, Rock Island & Pacific Railway track from Indianola to Avon, which arrangement is terminable on one year's notice, and to consummate this passenger arrangement they pay out more than they receive; that the rates charged are considerably less than if carried to Milo by any other route, and a little less than they were by this route before respondent made the running arrangement above mentioned. The Commissioners have often held that where the freight passes over two lines it may be charged two local rates. The Chicago, Burlington & Quincy Railroad Company, in order to put an important train into Des Moins from St. Joseph pays more than its total income from the part of the line leased to the Rock Island for the use of its line from Indianola to Avon, and thereby gives much needed facilities to northern Missouri and southwestern Iowa for reaching Des Moines. Besides the advantages to Milo from the train between Des Moines and St. Joseph there has been no enhancement of freight rates, but a considerable reduction from the rates via Knoxville and Albia, and a slight reduction on former rates by the route used for the passenger train. In accordance, therefore, with all former rulings of the Commissioners, and because it appears that no rate has been increased, but rather diminished by the arrangement for the passenger train, we think compiainants have no just ground for complaint.

Des Moines, Iowa, June 17, 1886.

SQUIRES & SON ET AL., MILO, IOWA,
vs.
CHICAGO, BURLINGTON & QUINCY RAILROAD CO.
} *Excessive freight rates and overcharge.*

Filed February 27, 1886.

DISSENTING OPINION BY COMMISSIONER COFFIN.

I am obliged to dissent from the decision of the majority of the Board, for the following reasons: The Chicago, Burlington & Quincy Railroad Company advertises to run through trains from Des Moines to Chariton via. Indianola and Milo, and asks for business.

The public has no reason to suppose that two local rates will be charged for freight to any stations between these two points, any more than between Des Moines and Albia via Knoxville, on the road of this same company.

The fact that the C., B. & Q. R. R. Co. hires trackage between Avon and Indianola of the C., R. I. & P. R'y Co., should be no reason for making two local charges on freight from Des Moines to Milo, for it is evidently cheaper to hire such trackage than to build a track of their own. The Des Moines & Fort Dodge Railroad Company hires trackage of the Ill. Cent. R. R. Co. from Tara into Fort Dodge, but it does not charge two local rates for freight between Fort Dodge and Des Moines because it does. The Ill. Cent. R. R. hires trackage of other companies part of its way from Sioux City to Chicago, in fact runs over not less than four different roads, yet it does not for that reason charge four local rates.

Strangers looking for a business place on the line of the road between Des Moines and Chariton have a right to expect just as low rates of freight on that line as on the line from Des Moines to Albia. I think it a mistake to say, as in the majority opinion: "The Commissioners have often held that where freight passes over two lines it may be charged two local rates."

I do not remember of a single instance of the kind, where the same company operated the two lines with its own cars, motive power and train men.

The two lines were in fact run as one continuous road, with no change of freight or way bills. On the contrary, do not the facts warrant the conclusion that the rates from Des Moines south over this and the C., R. I. & P. R'y should be less rather than more than one local rate? The C., R. I. & P. line to Indianola and to Winterset certainly does not have all the work the road could accommodate, and it is an economical management for both companies to use one track. Hence the fixed charges can be less than they would be if each company had to maintain separate tracks. It certainly is not consistent to make greater charges than usual when the running expenses are lessened.

Des Moines, Iowa, June 17, 1886.

A. G. WRIGHT ET. AL., WHITING, IOWA,
vs.
SIOUX CITY & PACIFIC RAILROAD COMPANY.
} *Station accommodations.*

Filed March 2, 1886.

On March 1, 1886, A. G. Wright and forty-one other citizens of Whiting, Iowa, petitioned the Commissioners, asking that they secure for them if possible better station accommodations, and stating in particular that they wished to have the depot kept open for the night and early morning trains. Having referred the matter to the officers of the company, the board was informed by General Manager Fitch that instructions had been issued by him to have the depot kept open, as prayed for by the petitioners, and the latter expressed themselves as entirely satisfied with the arrangements made.

S. WHITLOCK, LADORA, IOWA,
vs.
CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY.
Illegal shipments.

Filed March 4, 1886.

In this case it was surmised that an express company was permitting cladestine shipments of liquor to Ladora, in violation of the laws of the State. The evidence submitted failed to establish the fact, and the proper party was so informed.

CITIZENS OF MERIDEN, IOWA,
vs.
ILLINOIS CENTRAL RAILROAD COMPANY.
Lack of station facilities.

Filed March 12, 1886.

On March 11, 1886, certain citizens complained that the depot and platform at Meridan had been destroyed by fire December 18, 1885, and that the respondent neglected to rebuild it, or provide any accommodations at that point. Upon investigation it appeared that upon the destruction of their depot by fire, the respondent rented a room in the building south of the track for use as a telegraph office and passenger waiting room, and also placed the body of a box car upon the ground opposite the main track for storing freight, and ordered the erection of a new depot building as soon as the frost was out of the ground. March 20th the citizens advised the Board that the arrangements of respondent would meet the case in hand well, and they could all most truly appreciate the same.

RHEINBERGER & SCHROEDER, DES MOINES, IOWA,
vs.
CHICAGO & NORTHWESTERN RAILWAY COMPANY.
Overcharge.

Filed March 12, 1886.

The complainants shipped from Chicago to Des Moines over respondents road a consignment of furniture, consisting of chair frames, and lounge feet, back and frames, the latter being partly "knocked down." They

were charged at the rate of $1.50 per hundred, or double first-class rates, and for this made complaint to the Commissioners, alleging that the charge should have been 75 cents per hundred, or first-class. On taking the matter up with the company on behalf of the parties, the Commissioners found that the chairs included in this shipment were set up or put together, while the lounges and frames were not, for which reason the latter should not have been billed at double first-class rates. The bills were accordingly corrected to the satisfaction of the parties.

E. E. ADAMS, BRITT, IOWA,
vs.
CHICAGO, IOWA & DAKOTA RAILROAD CO.
Compensation for printing.

Filed March 18, 1886.

DECISION OF THE COMMISSIONERS.

In this case on the 18th of March, 1886, E. E. Adams by his attorney, W. E. Bradford, complained that in 1884 the respondent, by its agents, employed complainant, a newspaper publisher, to print certain special notices of elections for a tax in aid of the extension of the line of its road, for which it became indebted to complainant in the sum of fifty-four dollars and fifty cents, which it refuses to pay. On the 8th of April, the respondent, by its General Manager, denied ever having requested an order for the election in question, or any publication of notices pertaining thereto; also denied any knowledge that complainant ever made any claim against the respondent for publishing the notices. On the 27th of April the respondent filed a special answer pleading and claiming that the Board had no jurisdiction of the subject matter upon which complainant predicates his claim. Attention of the complainant being called to this question of the power and jurisdiction of the Board, on the 7th of May Mr. Bradford, complainant's attorney, filed an argument in support of the jurisdiction of the Board.

The claim is one pure and simple for a sum of money due upon a contract. The contract is in no way connected with the operation of a railway, the condition of its line, or the accommodation or safety of the public. Nor is it a contract in any way affected by the rights, duties or liabilities of a common carrier. The only connection it seems to have, in any way, with railway matters, is the fact that the respondent party is a railway company. The only relief that could be given if resisted by the respondent would be through the judgment of a court, and perhaps the processes of which courts enforce payment of a judgment rendered.

The general supervision of railways required of the Commissioners has reference to the operation of steam railways, and the violation of the laws of the State for their operation, the condition and equiqment of the lines

for public safety and convenience, the condition of bridges, the charter and other legal liabilities of railways, the necessity of repairs, addition to rolling stock, changes or additions to station houses, erection of stations at crossings, rates of fare for freight and passengers, and in all these matters the Commissioners are to have in view the promotion of the security, convenience, and accommodation of the public.

It is possible, as contended by complainant's attorney, that in the many hundred varied cases considered by the Commissioners since the law has been in force there have been some acted upon that would not come strictly within the lines above marked out, but if so they have been cases in which no question of jurisdiction has been raised by either of the contending parties. But in this case the question has been raised and must be met, and we think it evident that the case does not come within the defined limits.

It was very plausibly and forcibly contended by complainant's counsel that the theory of arbitration pervaded the Commissioner law, and was its true spirit. We believe and have ever acted upon this idea. But we do not find in the law the idea of enforced arbitration of matters outside the limits of the law above set forth. The matter in question in the case is one of purely private right, and has no reference to the duties of the railway as a public carrier, nor to the method of its operation nor equipment, nor is it in any way connected with the promotion of the security, convenience and accommodation of the public. It does not seem to us nearly so strong a case as that of a personal injury resulting from the alleged negligence of those charged with the operation of the railway, and yet the Commissioners would not feel authorized to take cognizance of such a case, unless all parties voluntarily submitted the facts to the Board for investigation and determination. Our opinion, therefore, is that the case is not one which the Board is authorized to hear and determine, against the objection formally made to its jurisdiction by one of the contending parties, and we must therefore decline to further consider the same. All papers will be returned to the parties upon their request made therefor.

Des Moines, Iowa, June 16, 1886.

M. Y. AMES, MARCUS, IOWA,
vs.
ILLINOIS CENTRAL RAILROAD CO. } *Discrimination.*

Filed March 18th, 1886.

Mr. Ames, a stock dealer at Marcus made complaint to the Board that he was unable to obtain large cars for the shipment of his stock to eastern points, and that a discrimination was made by the respondent company against Marcus and in favor of Le Mars, Cherokee, and other stations on this road. Complainant, in a subsequent letter to the Board, stated that during a trip to Chicago in September, 1885, he took pains to notice and count the number of large stock cars at different points on the line, and saw a number of them at Dubuque, Chicago and other places; also that he had been informed by an official of this road that they owned over two hundred of these long cars (34 feet), and that nearly every stock train passing through Marcus contained from one to five of these cars. This complaint having been communicated to General Manager Jeffery of respondent's road, reply was duly received from him by the Commissioners, stating that his company owned about 650 standard stock cars, they being 28½ feet long, the same as those of all the railroads of the country. In May, 1885, the Illinois Central Company directed that all their stock cars be made thirty-five feet in length, and all old ones re-built were to be made of this length. In pursuance of this order twenty-five or thirty of these long cars had been made and put in service, but when distributed over the 2,100 miles of road operated by this company, no particular shipper could be allowed the privilege of their use very often.

The Commissioners, in view of the facts as above set forth, called upon Mr. Ames for evidence to substantiate his complaint, which he seemed entirely unable to furnish, and the case was by them ordered closed.

A. S. MURCHISON, WILLIAMSBURG, IOWA,
vs.
CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO. } *Obstruction of highway.*

Filed March 26, 1886.

DECISION OF THE COMMISSIONERS.

In this case, for himself and the public, A. S. Murchison made complaint on the 24th of March, 1886, against the respondent, that to the great inconvenience of the public the respondent had put down sidetracks across the only highway leading into the incorporated town of Williamsburg from the east; that there was no highway crossing said track from the east for a distance of three miles to the south; that the sidetracks could be moved at small expense, and thus avoid the danger of having a highway cross the tracks, and asked that the Commissioners take action in relation thereto.

The attention of the respondent company being called to the matter, on the 24th of March its officers replied, denying that they had permitted cars to remain standing on the track; admitting that trains when doing work at the station for a time did obstruct the main track more or less, but not to exceed ten or fifteen minutes, and alleging that the orders of the company were positive that the highway crossings should be kept open when they were to be occupied longer than five minutes at a time; also claiming that

the present location is the only available one for station grounds in the vicinity, owing to the low, swampy nature of the ground. Accompaning the papers was a map or tracing, showing the location of the station grounds and vicinity. The company's answer having been communicated to Mr. Murchison, on the 6th day of April he repried, averring that the orders given to the effect that the highway crossing must not be obstructed more than five minutes at a time were not enforced or obeyed; that he had frequently seen trains left on the crossing and the engine taken off to do work, and had himself waited from fifteen to thirty minutes before he could get through. He further stated that Williamsburg is located west of Old Man's Creek, the depot being south of the road; that the water tank and coal house are between the depot and the highway, and that owing to natural causes the town is likely to be always entirely on the west side of the present line of the railroad.

Believing it to be necessary so to do, on the 27th of April, 1886, having notified the several parties, the Commissioners visited Williamsburg, inspected the station grounds, and held personal interviews with numerous persons representing the views of the contending parties, taking the testimony of numerous witnesses.

The Commissioners found the highway in question crossing the side and main tracks about 410 feet from the north end of the switch. This is the only approach from the east to the town, except one some three miles south, and one about one mile north. They also found that the dirt approaches of the highway to the track crossing did not probably exceed twelve feet in width, and the plank crossing between the rails were also twelve feet in width. In the nature of things the highway in question is the main one in use for persons coming from the east into Williamsburg, and going out of the town eastward. This use will increase as the country settles, the town grows and the business of the railroad increases.

The evidence discloses the fact that there are three regular trains each way daily, and more or less irregular trains. The stock yards are located abutting the highway on the north, and on the west side of the tracks. The road approaching from the east after it crosses Old Man's Creek, which is about forty rods east of the railway line, passes over low ground with fences on each side, and to avoid the mud and marshy nature of the ground is graded to a narrow roadway. A consideration of the surroundings shows clearly that the approach is one accompanied both with inconvenience and danger from passing trains. The evidence of one or two witnesses detailed instances of special hardship where there was an obstructing of the highway for ten, fifteen and twenty minutes, but the weight of the testimony was to the effect that there had been no extraordinary or causeless delay by the company's trains.

All the witnesses agreed that if the company's order requiring trains standing on the highway to exceed five minutes to be opened for passing teams across the railway was rigidly enforced, there would be no cause for complaint. One witness testified that sometime in the autumn of 1885, having been detained by trains for twenty minutes, he complained to the station agent and obtained relief, and that the result of the complaint was the posting of a bulletin in the station calling the attention of employes to the rule requiring trains standing on the track five minutes to be opened for the passage of teams and travel on the highway, and most of the witnesses agreed that the delays had been less frequent since that time. The Commissioners are not able to see any relief in this case, except to urge upon the officials of the road a rigid enforcement of the order as to allowing a train to stand only five minutes on the track, without opening it for the passage of teams and travel. They also suggest that the station agent should be admonished to report all violations of this order, that the evil may be corrected. Also that the plank crossings between rails should be not less than sixteen feet in width, and the dirt approaches widened. In all cases like the one under consideration, it seems to the Commissioners that great care should be taken in the location of coal houses and water tanks, to the end that the public using the highways should be subjected to the least possible inconvenience and danger. The Commissioners deem it a proper occasion to express their disapproval of the practice too common in the State of having highways cross the station grounds. It ought not to be allowed, and all such situations must result in great public inconvenience and danger, both to life and property, the danger and inconvenience increasing as the business of the station increases.

Des Moines, Iowa, May 5, 1886.

CITIZENS OF EARLHAM, IOWA,
vs.
CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO. } *Stopping express trains.*

Filed March 27, 1886.

DECISION OF THE COMMISSIONERS.

On March 26th, 1886, John Trueblood and eighty others, citizens of Earlham and vicinity, complained to the Railroad Commissioners that the Chicago, Rock Island & Pacific Railway Company refused to stop its trains No. 1 and 2 at the station, to the great inconvenience and business detriment of the citizens; that the town has a population of three hundred and fifty, and is provided with depot, side tracks, etc., and asks the Commissioners to make an order requiring the company to stop these trains. It is further urged by one of the signers that when the railroad was in process of construction the citizens of Earlham raised $1,400, and purchased eighty acres of land and presented to the company, on condition that the officers would locate and maintain a passenger and freight station at this place. In reply to a letter from the Board on this subject, General Superintendent Kimball says: "We think Earlham is well served now, as six passenger

trains per day stop there, and two freight trains which carry passengers. Train No. 2 is a heavy through train, and passes at 11:08 P. M. No. 22, which passes Earlham at 9:35 is flagged if any passengers wish to go east at that time of night." No. 22 reaches Des Moines at 11:35, so that passengers goin east of that point can there take No. 2.

Train No. 1 going west passes Earlham at 4:22 in the morning.

The Commissioners are of the opinion that with the case as stated, the passenger facilities at Earlham are reasonably good for a town with 350 inhabitants. The trains that are asked to stop there are very fast through express trains, and if compelled to stop at every point of the importance of Earlham, would be unable to make their time. As public interests every year demand faster mail and express trains, private convenience must yield to public demands. The time is not far distant when the trans-continental trains must run much more rapidly than they do now, and the Commissioners feel that the State of Iowa should impose no obstacle to this rapid transit. The fast express trains of the through eastern lines rarely stop at towns of ten times the population and business importance of Earlham. The Commissioners feel that any rule for the government of these trains would for the same reasons require application of the same rule at all points of like importance, and as the travel that seeks these trains during the night is certainly not large, they decline to make the recommendation.

Des Moines, Iowa, June 11, 1886.

W. A. SEEVERS ET AL., OSKALOOSA, IOWA,
vs.
CENTRAL IOWA RAILWAY COMPANY.
} *Station accommodations.*

Filed April 1, 1886.

DECISION OF THE COMMISSIONERS.

A paper was filed in this office dated March 25, 1886, signed by W. A. Seevers, T. K. Smith and H. S. England, to which is appended a statement of James Bridges that the above is substantially true, and that they desire the immediate attention of the Commissioners to the subject complained of. The first charge in this paper is that the Central Iowa Railway Company is violating the terms and condition by which the right of way was obtained through the city; that a valuable and important street was vacated and given up to the exclusive use of the railway company, in consideration of certain agreements in relation to their depots, which have not been carried out.

The second charge is that the present depot arrangements are dangerous to citizens and others who travel on said railroad, by reason of the closeness of the depot to the track and trains; that the platforms are usually crowded, and that it is impossible at times for ladies to pass from the waiting rooms to the cars and hacks.

The third charge is that the depot for passengers was located and is maintained at its present location through an unjust arrangement with a property owner and hotel proprietor, in pursuance of a contract against public policy and in violation of law.

The Commissioners visited Oskaloosa on April 20th, and took the testimony offered by complainants. They met Mr. Dudley, Superintendent of the Central Iowa Railway. The first charge, viz., that the conditions by which the right of way was obtained are violated was taken up, and the Commissioners were referred to ordinances 51, 52 and 53 of the Revision of 1876, and 44 and 45 of 1885.

The Supreme Court in the case of *Burr v. City of Oskaloosa*, 45 Iowa 275, construes one of the ordinances and determines its legality. Section 1312 of the Code of 1873 prohibits railway companies from violating any of the provisions of any such contract with a municipal corporation. There seems to be the elements from which a case might be made to submit to the courts. The Commissioners, however, decline to make any finding on this charge, thinking that the enforcement of the performance of a contract with the city, or the determination as to whether the Blackstone lease is against public policy and void belongs rather to a court than a commission. It might be proper to state in this connection that papers signed by about one hundred and forty-one persons purporting to represent a very large business and property interest in the city protesting against the removal of the depot have been submitted to the Commissioners. In addition to this, the present financial condition of the company would make them hesitate, even if they had no doubts about their powers before making a recommendation that would call for a large expenditure of money.

With reference to the second charge, *i. e.*, that the present depot arrangements are dangerous and unsuitable for the place and business,—from the testimony introduced and from their own observation, the Commissioners are very decided in their conclusion that the charge is fully sustained, and that something should immediately be done to relieve it. Mr. Dudley, General Manager of the road, proposes "to at once throw the room now used as a baggage room into the gentlemens' waiting room, taking the baggage room out altogether; also to extend the platform north, so that it will reach Liberty street, making it extend the entire length of the block, and to widen the platform about fifteen feet, which additional width shall extend the whole length of the block; further than this the platform shall be lowered, so as to make it conform to those most approved in use." When this is done, and due regard to the rights and safety of persons crossing the tracks on High street exercised, they are of the opinion that the cause of complaint would mainly be removed, and about all the station facilities that should under present circumstances be asked of the company afforded.

The Commissioners would therefore recommend that the plans suggested by Mr. Dudley be immediately carried out.

Des Moines, Iowa, May 12, 1886.

CITIZENS OF LATTY, IOWA,
vs.
BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY CO.

Additional station facilities.

Filed April 7, 1886.

A petition signed by John S. Penny and ninety-nine other citizens of Latty and vicinity was presented to the Commissioners on April 7, 1886, asking that some action be taken by the Board looking to the procurement of a suitable waiting room and telegraph office at that station, being on the line of the Burlington, Cedar Rapids & Northern Railway. After a brief correspondence with President Ives, the latter assured the Commissioners on June 19th, that his company were making arrangements for the erection of a building at this point, part of which was to be used for offices, waiting room, etc., and suppled with the necessary accommodations for a passenger station, it being also their intention to construct a commodious platform in front of it. The building would be completed within a month, and he was assured would be satisfactory to the petitioners and residents of Latty. On July 30th one of the Commissioners visited this station, and was informed by Mr. Penny that the needed improvements had been made by the company and accepted by the citizens as good and sufficient.

JOHN S. BLANCH, NUGENT, IOWA,
vs.
ILLINOIS CENTRAL RAILROAD COMPANY.

Delay in delivering goods.

Filed April 7, 1886.

DECISION OF THE COMMISSIONERS.

On April 5th, 1886, John S. Blanch, of Nugent, Linn county, Iowa, made a complaint to the Commissioners stating that he was a merchant and received his goods at Manchester, a station on the line of the Illinois Central Railroad, seventeen miles distant from Nugent; that on the second of April he went to Manchester, called for and paid his freight bill at 10 o'clock in the morning, but was unable to get the freight until forty-five minutes past one in the afternoon, or was subjected to a delay of three hours and forty-five minutes. He says that from 9 until 12 o'clock it is almost impossible to get freight, as the railway employes will not deliver it as long as trains are at the station to be loaded or unloaded, and that during the time stated above there are usually trains at this station; that from 12 to 1 P. M. the offices and depot are usually closed. At one a train usually comes in that occupies the warehousemen for half an hour or more.

Mr. Blanch has been getting his freight at this station for five years, and claims that almost invariably he is subject to delays.

He also complains that the platforms are badly arranged, and the places for receiving goods dangerous when teams are not used to cars. The great distance Mr. Blanch has to haul his goods by wagon makes this delay a peculiar hardship. After considerable correspondence and a thorough investigation, General Manager Jeffery wrote the Commisoioners on June 5th that in this case the fault was with the company, and stated that he had "ordered the extension of the freight platform at Manchester, and given such orders and instructions as would in future lead to a proper conduct of the business at that point." This seems to the Commissioners to be all that Mr. Blanch has asked, and if carried out in the spirit of the letters above quoted must be satisfactory.

Des Moines, Iowa, June 11, 1886.

GEORGE E. BABCOCK, FORT DODGE, IOWA,
vs.
DES MOINES & FORT DODGE RAILROAD CO.

Damages for right of way.

Filed April 8, 1886.

DECISION OF THE COMMISSIONERS.

Mr. Babcock complained and verified the facts by his own oath that certain lands owned by him had been occupied for track and line of road without condemnation for right of way purposes; that he was induced to allow respondent to enter upon and use said lands upon the promise of Charles N. Gilmore, Superintendent, that the company would locate a depot on the north line of the land, and if for any reason the location was not made, then he, Babcock, was to be paid for the land its reasonable value and all damages the building of the road might occasion; that the company did not locate the station on the land, but one mile south thereof; that in entering his lands it cut and destroyed his fence, left his crops of hay and grain open to the ravages of a large number of cattle, one stack of oats being entirely destroyed, and several others injured; that with heavy wagons drawing over marshy meadows, the blue grass sod was cut up and destroyed; that a small portion of his land was cut off from the remainder, and made comparatively useless and worthless, and he itemizes his claim as follows:

Grain destroyed	$ 30.00
Right of way	270.00
Total	$300.00

The respondent being notified of this claim, Mr. Gilmore under date of April 14, 1886, denied the statements of complainant, and said that the right of way through complainant's farm was obtained from him under a written contract, every stipulation of which had been fully performed; that Mr. Kauffman, respondent's attorney, drew the contract, and Mr. Babcock signed it in the presence of Mr. Kauffman, Mr. J. J. Bruce and himself. The complainant was notified of this answer, and advised that it was apparent that with such widely different claims, a court of justice alone could settle the controversy. On the 30th of April, 1886, complainant replied that he would like to have the Commissioners investigate the case, and see what could be made out of it, and said that he never signed such a contract as Mr. Gilmore described.

On the 19th of June, 1886, Mr. Bruce's testimony was obtained, and on the 20th of July the testimony of Mr. Gilmore and Mr. Kauffman.

This testimony was considered as to the fact of a contract, and its having been signed, on account of a claim that the contract was lost or misplaced, and so could not be produced. These three witnesses state in most positive terms that on the 26th of July, 1881, after full knowledge of the fact communicated to him that a station would not be located on this land, for a small but valuable consideration Mr. Babcock signed a contract for the right of way. The Commissioners therefore close the case by saying to claimant that while they regard the clear preponderance of evidence as against the complainant, yet if he is not satisfied, the case can only be determined by a court of competent jurisdiction.

Des Moines, Iowa, August 18, 1886.

G. W. RODGERS, FORT DODGE, IOWA,
vs.
MINNEAPOLIS & ST. LOUIS RAILWAY CO. — *Drainage.*

Filed April 14, 1886.

Mr. Rodgers complained to the Commissioners that the Minneapolis & St. Louis Railway Company, in grading for their road across lots 62 and 67, of the Town Company's Addition to Fort Dodge, made a deep excavation on the south side of the track which has never had any drainage, and that the standing water in this hole was very unhealthy in the summer. He asked the Board to order same to be filled or drained by the railway company. A member of the Commission having visited the locality and inspected the premises, it was found that the lots mentioned by complainant were so situated as to receive a very large part of the drainage of the land in the vicinity, and that a spring at the foot of the hill had been obstructed so as to be without an outlet, in consequence of which a large pond had been formed on the west side of the railroad track.

In addition to this, the lots had been made a dumping ground for the garbage of the city, making the place very unhealthy for residents in the neighborhood. The complainant was advised that it was obviously the duty of the city authorities to open the natural drainage of this tract of ground, before calling upon the railway company for relief.

MONAHAN BROTHERS, CHARLOTTE, IOWA,
vs.
CHICAGO & NORTHWESTERN RAILWAY COMPANY. — *Advanced charges.*

Filed April 14, 1886.

The complainants stated to the Commissioners that they had been lately refused the privilege accorded to other shippers on respondent's road in the matter of the collection of advanced charges on goods rebilled to them by parties or firms who had purchased same in Chicago or the east. They asserted that the usual custom had been for the railway companies to collect the advanced charges from parties re-shipping the goods, thus relieving consignees of the trouble of paying them to the company and afterward collecting them from consignors. After a considerable amount of correspondence between complainants and the Commissioners in the endeavor to ascertain just what their claims were, the officers of the company assured the Board that they were entirely willing to accede to the request of complainants, and collect charges as asked.

"PASSENGER", DEWITT, IOWA,
vs.
BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY CO., CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO. — *Refusal of accommodations to passengers.*

Filed April 14, 1886.

On the 14th of April, 1886, the Commissioners received a letter signed "Passenger", dated at DeWitt, stating that the waiting room at Noel Junction, on the Burlington, Cedar Rapids & Northern and Chicago, Milwaukee & St. Paul Railways was closed against passengers waiting to take the trains on the latter road, the man in charge notifying passengers that the house was not built by that company, and its passengers had no right there; also, that a lady was standing on the platform waiting for the train the

evening on which the letter was written, and that the door was locked, and that it was not pleasant standing out.

It has been the practice of the Commissioners never to notice any complaint to which a name was not attached, believing that the man who disguises himself under a fictitious one has some element in his complaint for which he is unwilling to be held personally responsible. In this case they unwisely violated the rule, only to find on investigation that the charge had no foundation in fact whatever, except that a duck hunter was requested not to soil the floors of the waiting room with the blood from his game.

In future the Commissioners will decline to notice any communication that has not the claim to respectability given by the name of the person aggrieved.

Des Moines, Iowa, May 4, 1886.

PRIEST & STOCKER, CARROLL, IOWA,
vs.
CHICAGO & NORTHWESTERN RAILWAY CO. } *Refusal to furnish cars.*

Filed April 16, 1886.

The petition of complainants filed with the Board affirms that on the morning of December 16, 1885, Miles R. Judge who was their agent at Halbur, Carroll county, Iowa, ordered from the agent of the Chicago & Northwestern Railway Company at that place three large stock cars to be loaded with hogs which the firm had for shipment at that station, telling him that there were two hundred and fifteen animals in the lot; that on the day after the order was given two large cars were set out at Halbur for their use, and Mr. Judge was notified by the agent of the company that he could not get the third large car, but that if a medium sized car would answer, it would be furnished. The medium sized car was then ordered.

Mr. Judge loaded the two large cars and billed them to Manning, a station on the Chicago, Milwaukee & St. Paul Railway, intending to ship them by that road to Chicago. After billing the two cars to Manning, the agent refused to ship the remainder of the hogs to Manning, and the third car that was in transit for Halbur to fill this order was set out at Carroll and did not come to Halbur.

The agent notified Messrs. Priest & Stocker through Mr. Judge that the C. & N. W. R'y Co. would not furnish cars to ship to Manning. The hogs were then hauled by complainants to Templeton, the nearest station on the C., M. & St. P. R'y.

After a full investigation of the case before the Commissioners, the cost of haulage, feed, shortage in weights and depreciation in value on the market during the delay were voluntarily settled by the company, by the payment of $110.50.

PRIEST & STOCKER, CARROLL IOWA,
vs.
CHICAGO & NORTHWESTERN RAILWAY CO. } *Refusal to furnish cars*

Filed April 16, 1886.

DECISION OF THE COMMISSIONERS.

The complaint of Messrs. Priest & Stocker states that the firm are dealers in and shippers of live stock; that they have been accustomed to ship from Carroll, Breda, Halbur and Manning in Carroll county, and from Gray in Audubon county, all points on the Chicago & Northwestern Railway. That on or about July 15, 1885, they had at the depot grounds of the C. & N. W. R'y Co. at Gray, eighty-three fat hogs, the weight of which was 21,630 pounds, sold to Thomas Dutt at four and a quarter cents per pound delivered at Manning.

Mr. H. Stocker, a member of the firm, for the purpose of sending the hogs to Manning, ordered from John Robinson, station agent, a car. Mr. Robinson refused, saying that the company would not furnish cars to ship to Manning. He then ordered a car to ship the hogs to Chicago. The company refused to furnish the car unless the order stated that they were to go to Chicago over the C. & N. W. R'y. This Mr. Stocker declined to do, and the car was not furnished. By reason of this refusal they were unable to deliver the hogs upon their contract, and were compelled to haul them to Manning by team. They claim that by reason of the refusal to furnish the car they lost $212.36, less the freight from Gray to Manning, $10, or $202.36.

On November 11, 1886, Commissioners McDill and Coffin went to Carroll and met the complainants and officers in charge of the freight department of the C. & N. W. R'y Co. The railway company introduced papers B., C., D. and E. Exhibit B. addressed to Mr. Hunt, says: "Don't send stock car for Priest & Stocker. By H. Stocker. No date." Exhibits E. and D. says: "Gray, July 16th. M. S. R., Boone: Please send one long stock car on 83 for Stocker & P., for Chicago. J. R." Exhibit C.: "Gray, Iowa, 1885, July 16. One large stock car for Chicago, C. & N. W., for Priest & Stocker, by H Stocker."

Mr. Robinson, station agent, says that he sent a written order to Mr. Riser at Boone, for a car to ship hogs; in about an hour Mr. Stocker revoked the order, and said he would haul his hogs to Manning. Mr. Riser, train dispatcher, says he received an order not to send the car. The C. & N. W. Co. do not allow an agent to send cars off their lines. The practice of the company is to distribute cars in proportion to the supply as they are called for by the stations. The station agent supplies the individuals at the stations. Mr. McCullough, General Freight Agent, says the road has 4,000 freight cars, and the Elkhorn 2,000, which are used in common. The supply at times is short. It is not the practice to allow these cars to go over the Chicago,

Milwaukee & St. Paul Railway, and that company will not haul the C. & N. W. cars.

From the testimony it does not appear that the company refused to furnish this car, but at the same time there seems to have been a conflict in the testimony, which we are unable to understand on any other theory than a supposition that the car would not be furnished.

The law is very plain and clear. Section 10, Chapter 77 of the laws of the Seventeenth General Assembly, says: "It shall be the duty of any railroad corporation, when within their powers to do so, and upon reasonable notice, to furnish cars to any and all persons who may apply therefor, for the transportation of any and all kinds of freight, and to receive and transport any and all kinds of freight with all reasonable dispatch, and to provide and keep suitable facilities for the receiving and handling of the same, at any depot on the line of its road."

The Commissioners have repeatedly held that this means that cars are to be supplied to all stations asking them, when in the power of the companies to furnish them. When the supply by reason of scarcity is short, the duty of the railways is to furnish the cars in proportion to the usual demands of stations or individuals.

It would seem in the present case that the order for the cars was revoked, and it does not appear without dispute that there was any reason for believing that they would not be furnished.

The Commissioners are of the opinion that the revocation, if any order for a car was made for this service, releases the railway company from any liability for a violation of the statute.

Messrs. Robinson & Stocker agree that no car was ordered for Manning, and only disagree in the statement that Robinson told Stocker there was no use to order a car for Manning.

To make a violation of the law, Mr. Stocker should have ordered a car for the place where he wanted to send the hogs. On a refusual to furnish the car, the Commissioners could determine the case.

Des Moines, Iowa, November 27, 1886.

C. C. CARPENTER, GILMAN, IOWA,
vs.
CENTRAL IOWA RAILWAY COMPANY AND CHICAGO & NORTHWESTERN RAILROAD COMPANY.
} *Refusal to check tool-chest as Baggage.*

Filed April 20, 1886.

DECISION OF THE COMMISSIONERS.

The complainant, a carpenter, alleged that the respondent had refused to receive and check as baggage a tool-chest containing his baggage and some carpenters' tools. An investigation was had, and the Commissioners were

about to issue an order with a view to placing the question of the reasonableness and justice of the order before the courts for determination, but some correspondence with the officials of the road led to a surmise that the respondent was depending more upon questions of fact, namely, whether the tool-chest contained baggage, than upon the rightfulness or otherwise of the order. Believing that the conclusion reached in the Dusey case (Report 1885 of R. R. Commissioners Iowa, pages 517, 518 and 519), (that any rule for baggage made by a railroad company which excludes tool-chests *as such* containing baggage, is unwarranted and a discrimination, and that the companies are required, under the law, to carry in tool-chests the baggage of carpenters, along with a reasonable quantity of carpenters' tools), was a conclusion supported by sound reason, founded in justice and fully sustained by the decisions of all respectable courts; they are not willing to certify a case which might by failure in the fac or any other cause go off upon any other question an one involving the merits of the principle laid down by the Commissio rs. They therefore advise the complainant that if, in fact, his baggage contained in the tool-chest offered for checking as baggage, and the respondent refused to check the same because contained in a tool-chest, in the opinion of the Commissioners the act of refusal was an act of unjust discrimination which is prohibited by the laws of the State, and that his remedy in court would be found complete in such a case.

Des Moines, Iowa, August 17, 1886.

F. B. ROGERS ET AL., BRITT, IOWA,
vs.
CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.
} *Highway crossing.*

Filed April 21, 1886.

The complainants, F. B. Rogers and H. A. Lott, wrote the Commissioners that the Chicago, Milwaukee & St. Paul Railway Company had failed to construct the crossing over their road where the highway was graded up to the same on the section line between sections 28 and 29, township 96, range 25, near the town of Britt, Hancock county, and that it was impossible to cross the track at that point with teams, to the great annoyance and inconvenience of complainants and other citizens of the county. Having called the attention of officers of the road to the matter, the Board was advised on April 26th that orders had been given for the immediate opening of the crossing, and later they were notified by complainants that the work had been done to their full satisfaction.

C. S. GEDDINGS, KELLY, IOWA,
vs.
CHICAGO & NORTHWESTERN RAILWAY CO.
Refusal to transfer cars.

Filed April 29, 1886.

The complainant, a manufacturer of tile at Kelly, on the line of respondent's railway, informed the Commissioners that he was desirous of shipping his manufactured products to points on the Chicago, Milwaukee & St. Paul Railway, but that both companies refused to transfer cars at Sheldahl crossing, there being no station at that point. The complaint was submitted to the officers of the company, and on the 12th of June the Board was advised that Sheldahl crossing had been made a regular transfer point.

CITIZENS OF COUNCIL BLUFFS, IOWA,
vs.
UNION PACIFIC RAILWAY COMPANY.
Investigation made by order of the Governor.

Filed April 30, 1886.

REPORT OF THE RAILROAD COMMISSIONERS.

Under date of April 29th, 1886, this office received from Hon. William Larrabee, Governor of the State, a communication covering a correspondence between the Mayor of Council Bluffs, Hon. John W. Chapman and the President of the Union Pacific Railway, Hon. Chas. F. Adams, Jr., "with the request that you take such action as to your judgment appears proper." This correspondence commenced with a letter from Mayor Chapman to President Adams, dated March 19th, 1886, making serious charges against the management of the Union Pacific Railway alleging discrimination against Council Bluffs and Iowa in favor of Omaha, which charges will appear in the formal specifications of complaints made by the Citizens Committee, and a reply from the latter to the former dated March 25th, 1886. On the 29th of the same month Mr. Chapman again writes Mr. Adams, and a reply is made to the same by Mr. Adams April 5th, which letters are on file in this office; also Mr. Adams' letter to the Governor, asking that the whole matter be turned over to the Railroad Commissioners for investigation. On May 6th the Governor sent to this office another communication from Mr. Adams dated May 3d, relative to the concurrent resolution passed by the last legislature, memorializing Congress on its contemplated action as to matters between the government and the Union Pacific Railway Company,

and requesting the Commissioners to give it their "careful consideration." Under date of April 28th, this office received the following letter:

COUNCIL BLUFFS, IOWA, April 27th, 1886.

Hon. Board of Railroad Commissioners of Iowa, Des Moines, Iowa:

GENTLEMEN—We respectfully request you to meet the Citizens' Committee of this city at an early day for the purpose of hearing the grievances our citizens have against the Union Pacific Railway. Your truly.

E. H. MERRIAM, *Sec'y Citizens' Committee.*

After consultation the Commissioners decided to go to Council Bluffs and investigate all the questions involved in the above named correspondence, and set the time May 24th, 1886, and so notified all the parties interested. On the day appointed the Board met the representatives of the Union Pacific Railway and the citizens of Council Bluffs at the Ogden House in that city, and took a large amount of testimony on both sides, continuing the investigation some ten days, giving the widest and freest latitude possible for all parties to present any grievance they might have, and also for the railway company to explain any and all charges made.

The citizens of Council Bluffs charge that the Union Pacific Railway Company in 1878 and 1879, owning ground near the terminus in Council Bluffs, granted a lease to certain citizens and residents of Omaha for the term of ten years, authorizing the lessees to erect stock-yards at Council Bluffs; that in the years above mentioned the lessees did erect large, suitable and convenient stock-yards, and built up an extensive and profitable business therein. That in 1879, for the purpose of preventing the erection of large slaughter houses at Council Bluffs, which were about to be erected, and with the connivance and consent of the U. P. R'y Co., the lessees and others associated with them removed nearly all of said stockyards to Omaha, erected stockyards at Omaha, and neglected to maintain suitable, convenient and safe stockyards at Council Bluffs, and failed to furnish suitable and proper feed for cattle, and to keep the yards clean and disinfected. That in the years 1884 and 1885, cattle infected with the Texas and Spanish fever were unloaded into the remnant of the Council Bluffs yards, then left, and that the necessity for disinfection was brought to the notice of the railway management and the lessees, and that they failed and neglected to disinfect and clean the yards. That by such neglect and wrongful treatment stock shippers from the west have been compelled to abandon the use of the Council Bluffs stock-yards. That through bills of lading are issued from western points to Chicago, and in order to injure Council Bluffs and unjustly discriminate against Council Bluffs in this matter, the Union Pacific Railway Company fails to run its trains through to Council Bluffs on one uniform schedule, but stops the trains at the Omaha stockyards and allows the cattle to be there transferred to Iowa roads, and that this is done for the express purpose of making connection at Omaha and not at Council Bluffs, the eastern terminus and connecting point with the Iowa roads.

The words of the writ of mandamus issued many years ago by the Supreme Court of the United States with reference to the method of oper-

ating the U. P. R'y between Omaha and Council Bluffs are that it shall operate the *whole* of its line as one continuous line to Council Bluffs, under one uniform time schedule.

The Commissioners do not believe that the order of the U. S. Supreme Court was intended to prohibit the issuing of through bills of lading for stock from points west of Omaha to Chicago or any other eastern point with which the road is able to do business by connecting roads. The tendency is and has been for many years to increased facilities in the matter of transportation by through bills of lading, transfer of cars and a continuous haulage, thus combining separate lines of road so far as the public is concerned into one continuous line, for purposes of shipment, and the evil which the decision and order of the Supreme Court above referred to intended to forbid was a persistent effort to break up a continuous line from Ogden to Council Bluffs and make two lines, one from Ogden to Omaha, the other from Omaha to Council Bluffs.

The language of the order shows, we think, very clearly that it was the rights of the public to a free use of the whole line of the U. P. R'y as one continuous line for communication, travel and transportation that were to be maintained. Hence, we think to give the writ or order of the Supreme Court a construction which would forbid through bills of lading from points west of Omaha to Chicago and other eastern points would be entirely subversive of its true spirit and purpose. We suppose the requirement that trains should be operated on one uniform time schedule meant simply that the time tables should represent a continuous run from Ogden to Council Bluffs, so that without unreasonable delay goods and passengers should be transported over the entire line from eastern to western or from western to eastern terminus. The charge, however, is that through bills of lading are issued for the purpose of building a large stock interest at Omaha, with intent to injure the stock business at Council Bluffs; to increase such business at Omaha and thereby unjustly discriminate against Council Bluffs and the people of Iowa. It is somewhat difficult to understand how the issuing of through bills of lading from western points to Chicago and eastern points could be deemed to be an injury to and discrimination against Council Bluffs and the people of Iowa. If it is intended thereby to claim and demand that through bills of lading shall be abandoned, because the result may be that on the long ride over Territories and States the cattle may not stop to be fed and watered in Iowa, and thereby business to be lost to the people of the State, the Commissioners cannot go so far as that. But if it can be shown that by devices, schemes, evasion or neglect to do clearly defined duty the U. P. R'y Co. has brought about a diversion of business from Iowa to Nebraska or the reverse, then in the opinion of the Commissioners they may justly hold the railroad company liable to censure, and with this view of the situation after disposing of one other preliminary matter we shall consider the evidence with reference to the two stock yards at Council Bluffs and Omaha.

It is charged that the U. P. R'y Co. fails to run its trains through to Council Bluffs, but causes said trains to be stopped at Omaha, the cattle to

be unloaded at said stock yards at Omaha, and to be there transferred to cars of the Iowa roads, which are transported to the said yards for the most part over the U. P. R'y from Council Bluffs, for the express purpose of making connection at Omaha instead of Council Bluffs.

It cannot, we think, be seriously contended that a shipper holding a through bill of lading from a point west of Omaha to Chicago or some other eastern point, might not at his own option order his cattle to be unloaded and fed either at Council Bluffs or other points where stock yards are located, and any interference with such shipper on the part of the railroad company would be unwarranted and highly censurable, and in our opinion if done for the purpose of building up one point and taking business which naturally would go to another point out of its natural course, would be an act of unjust discrimination on the part of the railway company. As to hauling the empty cars of Iowa roads from Council Bluffs to Omaha stock yards for the purpose of there loading them for Chicago and eastern points, section 10 of chapter 77 of the acts of the Seventeenth General Assembly of Iowa, being the act creating the Board of Railroad Commissioners, requires railroad companies "to receive and transport * * * * the empty or loaded cars furnished by any connecting road to be delivered at any station or stations on the line of its road, to be loaded or discharged, or reloaded and returned to the road so connecting, and for compensation it shall not demand or receive any greater sum than is accepted by it from any other connecting road for a similar service." In the opinion of the Commissioners this requirement of the Iowa law is a wise and just one, and they could not hold that allowing the cars of the Iowa roads to go to the Omaha stock yards to load, and hauling them over by its engines and delivering them loaded to the Iowa roads is a reprehensible act on the part of the U. P. R'y.

But we now come to the consideration of a failure to act on the part of the Union Pacific Railway Company which we consider censurable, and which may have resulted in serious injury to Council Bluffs and her business interest. The evidence established the fact that in 1878 the U. P. R'y Co. leased ground at Council Bluffs to William Paxton, of Omaha, and required him to erect thereon stock yards extensive in their character. The term of lease was for sixteen years, the lease however not being reduced to writing until 1881, and running thirteen years from the latter date. In that lease the U. P. R'y Co. covenanted, "that all stock in transit over said road should be stopped for unloading at said stock yards, *whenever consigned thereto, or when directed by the shipper, consignee or owner having authority to control the same in that respect.*" The lessee was required to maintain said stock yards in the most approved method, to improve and enlarge the same from time to time to accommodate and transact business, and enable them to compete successfully with *any other stock yards or stock yard company, doing or competing for the same business.* Charges were to be made such as to *attract* and *hold* all business which *can be made tributary thereto*, and *compete successfully with rival yards*, and enable said lessor to control and transport the largest amount of business in the transportation of stock, and to insure the performance of

this contract the railway company reserved the right by any authorized agent, designated by the General Manager or other authorized managing officer to examine the books and accounts of the lessee. If the lessee failed to perform his duties faithfully, the lessor reserved the right "to build and maintain its own stock yards at Omaha or Council Bluffs, and also the right to cancel or annul the lease for neglect."

The stock yards erected at Council Bluffs did a very large business in 1878 and 1879. The attention of eastern capitalists was attracted to the point as a convenient one for the erection of packing houses, but for some reason such proposed enterprises were all abandoned, the packing houses were erected at Omaha, large and commodious stockyards were built and maintained there, the stock yards at Council Bluffs were allowed to go out of repair, and a portion of them were removed to Omaha, their capacity being reduced one-third. The Commissioners in person visited and inspected both the Council Bluffs and Omaha stock yards, and the contrast between the two yards was very marked. It was shown that at times the hay at the Council Bluffs yards was very bad—some of the witnesses said "rotten." One shipper testified that strenuous efforts were made to compel him to unload at Omaha, and he was compelled to use exertions and threats to have his cattle unloaded at Council Bluffs.

When the Omaha stockyards were established, Mr. Paxton, lessee of the Council Bluffs stockyards, became one of its stockholders and officers, and it ought to have been apparent to the management of the Union Pacific Railway that as officer and stockholder of the Omaha stockyards he was not in a position to make the Council Bluffs yards a successful competitor with the new Omaha enterprise, in which he was so deeply interested. It appears from the evidence that the entire management and control of the Council Bluffs stockyards was turned over to its competitors, the company owning and controling the Omaha stockyards.

It does not seem to the Commissioners to be a successful answer to say that the management did not know of these things.

It was, in our opinion, their duty, as it is the duty of every management, to know the detailed work of the company, and results have followed in this case, which, even though they may have followed with the performance of its duty by the management, their duty performed would have been a complete answer to the charge brought against them by the citizens of Council Bluffs. As it is, the Commissioners feel that they are justified in saying that the management of the Union Pacific Railway Company were guilty in neglecting to cancel the lease, place the Council Bluffs stockyards in new hands, and see that it was made, as far as possible, a competitor for the stock business. And the evidence shows that parties at Council Bluffs were ready and willing to take the Council Bluffs yards and make them a successful competitor. It may be as contended, that the packing houses were not erected at Council Bluffs because of fear of high water and defective sewerage; that the reason that the cattle of the west stop at the Omaha stockyards is because the ranch owners of the west are stockholders in the yards, and it may be a thousand sufficient reasons can be given why Omaha outstrips Council Bluffs in her contest for business, yet the fact remains that for years the lessee of the Council Bluffs yards has been a large stockholder and officer in the Omaha stockyards, its successful rival, and the circumstances condemn the management of the U. P. R'y Co.

We do not find that there was anything censurable about the infection of the Council Bluffs yards with Spanish fever. As soon as the fact was made known steps were promptly taken to disinfect them, and so far as we could see, with success.

We therefore recommend the cancellation of the lease to William Paxton, and that every opportunity be given to citizens of Council Bluffs, or others who wish to do so, to lease the Council Bluffs stockyards, and that every facility be afforded by the railway company to such lessees, enabling them to compete with all rival stockyards.

The failure to run a caboose to the freight trains from Omaha to Council Bluffs was charged. The evidence seems to show that formerly such was the custom of the company, but that latterly the caboose has been sent over. One witness gave an account of peculiar hardship suffered while on a cold stormy night riding across the bridge on the top of a cattle car.

It is the opinion of the Commissioners that the caboose should invariably go with the train to its destination, and nothing short of this would be a compliance with the duty of the company.

It is made a matter of complaint that engines and crew are changed at Omaha, and the bridge and approaches operated as a distinct division made of that portion of the road lying between Council Bluffs and Omaha, known as the bridge division. Our attention was called to the fact that this division was only a few miles in length, while the average length of a division was from one hundred to one hundred and fifty miles. The evidence seems to us to establish a necessity for operating this portion of the road as a division, on account of the great amount of work done thereon, and the necessity of having persons by daily contact familiar with the yards at Omaha and Council Bluffs. We are unable to find any purpose to injure Council Bluffs by this method of operation.

It was charged that Council Bluffs was discriminated against by omitting its name as the terminus from the printed time cards, maps, and advertising sheets, and by printing the name of Omaha in large prominent type, and Council Bluffs in small type, the object and purpose being to lead the general public to look upon Omaha as the terminus. It is a matter of history that up to 1873 when the Supreme Court of the United States definitely decided that Council Bluffs was the legal terminus, it was the constant claim of the citizens of Omaha and the railroad management that Omaha was the legal terminus, and that it was no violation of law to operate the bridge and its approaches by means of a separate and independent company. It seems very clear that the decision of the Supreme Court forever settled that question adversely to the claim of the citizens of Omaha and the railroad company.

It was claimed that the maps, schedules, advertisements, etc., were a relic of the old contest, the plates not having been changed but continued in use

because of convenience, and perhaps from economical considerations, and that in this matter there existed no thought or purpose of discrimination against or injury to Council Bluffs. The Commissioners are not able to say from the evidence that this is not true, but having been called upon to pass upon this matter, and the evidence with reference to this matter having now been brought before the officers of the company, it would seem to be a fit time to remove all such causes of complaint.

The controversy having been definitely settled in 1873, it is perhaps time that every vestige of the old contention should disappear.

It was claimed that proper terminal facilities were not granted to Council Bluffs, and that as a terminus Council Bluffs was entitled to repair shops, round houses, general agents, stockyards, etc., and it had none of these. Such evidence as was given coincides with the general idea of the Commissioners, that round-houses and machine shops are not essential terminal facilities.

It was shown that in many instances such structures were not maintained at termini in the case of other roads, and the Commissioners suppose that if all proper facilities are furnished to shippers at the terminus, it is all that could be required.

Before the establishment of the Broadway depot, we think the citizens of Council Bluffs were not properly accommodated. It would seem reasonable, however, to require that at the terminus should be kept every facility necessary for the shelter and speedy transfer of all freight offered, for the convenience and accommodation of passengers, for the shelter and housing of all necessary cars, and for such repairs as might be necessary when by any accident the terminus is cut off from the main shops. It would seem, too, that Council Bluffs, being a city of considerable business, there should be maintained a general office and an officer authorized to deal with shippers with more facility and power than the ordinary station agent. It does not seem to us that such facilities have heretofore been furnished Council Bluffs and in the degree in which the company has failed to furnish such facilities we think it has failed in its duty.

It was claimed that the citizens of Council Bluffs had by ordinance granted to the company the right to use Twelfth avenue for a freight track, the object being to erect freight houses at the east end of said avenue. This point would be the most favorable in the city, as at that point are located the large agricultural houses, and it would be quite convenient for all other business points. All arrangements seem to have been made for adopting that line for the freight track. Afterward, as the officials of the railway company allege, without their knowledge and consent, there was added to the ordinance an amendment providing that local freight originating at Council Bluffs and deliverable west of the Missouri river should take the same rate as through freight deliverable west of the Missouri river, and coming to Council Bluffs for transfer. Complainants say that the addition or amendment to the ordinance does not mean what is claimed. Upon this there may be ground for discussion. It seems clear, however, that with such a requirement added to the ordinance, the company could not reasonably

be expected to occupy the avenue in question. It seems to us that the city should strike out the objectionable clause from the ordinance, and relieve the company from the requirement to maintain a freight depot at Broadway, and then the company should occupy Twelfth avenue with its freight track, erecting a freight depot at Main street, and then with a passenger depot at Broadway and freight depot on Main street approached by freight track along Twelfth avenue, Council Bluffs, would be very favorably situated as to local passenger and freight accommodations. We are assured by counsel for the respondent that under the conditions above named he would recommend the adoption of the Twelfth avenue track for freight, and the erection of a commodious freight house on Main street. We understood the other officers of the company present to have entertained the same state of feeling on their part, and it seems to us to be a very desirable thing for all parties.

REBATES ALLOWED TO OMAHA MERCHANTS AND JOBBERS NOT ALLOWED TO MERCHANTS AND JOBBERS OF COUNCIL BLUFFS, AND FREIGHT CHARGES LOWER.

We do not think the evidence sustains this charge. It is true that rebates were given in both cases, and it is in evidence that the Council Bluffs shipper had more difficulty in collecting his rebates than the Omaha, from the fact that there was no general agent at Council Bluffs with full powers to do this business.

This, we think, to a considerable extent was shown. We think there should be a general agent at Council Bluffs with powers to adjust these matters.

It is proper for the Commissioners here to state that they regard the whole system of rebates as vicious, and although circumstances may seem to require them in some cases, the sooner business is done on the principle that all parties and places under like circumstances should be treated alike, the sooner the difficulties between the shippers and the roads will be adjusted on a permanent basis.

We think it has not been established that freights are higher to points on the Union Pacific Railway from Council Bluffs than Omaha, although possibly one or two cases shown might make a presumption of that character. It seems to us plain from a review of all the testimony that this certainly has rarely been the case. It should never be, with the points treated alike by the eastern roads.

BROADWAY DEPOT—INSUFFICIENT FACILITIES.

If it is the intention for the future to do all the business, freight and passenger, from Broadway depot, we regard the complaints well founded. There should be a waiting room for ladies, and also for gentlemen, with water closets kept clean and decent in both.

There should certainly be more track room than is furnished, and storage

for all freight offered. The room now provided is very small for a town that does the business with the road that Council Bluffs should. The roads to the platforms should be made so that teams could haul as much as on the paved streets.

Without attempting to discuss the merits of the differences with regard to the Main street line, other than to say that they had the right to refuse to accept the ordinance if it was not satisfactory, if it is the intention to put a track to the point from where the heaviest shipments should naturally come, no change of freight accommodations would possibly be necessary at Broadway depot. Otherwise, we think, they should be materially enlarged.

We find nothing in the rules of the company inconsistent with correct business methods, except the refusal to receive freight after the time for the trains to leave. This, however, is the result of insufficient room for the storage of freight.

FAILURE TO ATTACH CABOOSE TO CARS STARTING FROM COUNCIL BLUFFS.

While this has not been general of late, we think that it is sufficiently shown that in the past the practice has been such as to make it clear that the charge was well founded. Starting trains from the terminal point and running them to it without the appliances that are necessary for the comfort, convenience and safety of those who are compelled to travel on them in our judgment is without excuse or paliation. The experience of all railway operations from the inception goes to establish the fact that these things have always been regarded as necessary, and second only in importance to the power that hauls the train.

We feel justified in saying that this should never be permitted in the future.

RE-BILLING AT OMAHA.

It seems to have been the practice when freight parcels of less than five thousand pounds were shipped from Broadway depot, Council Bluffs, to bill them through to destination, and on arrival of the car at Omaha to add Omaha freight for the same points, or transfer the Council Bluffs freight to a car partially loaded for the same points, depending upon which car had the largest amount of freight. A new bill would be made covering all the freight checked into the car. This, the evidence shows did not detain the freight except, perhaps, in isolated cases, the freight generally going forward without delay. It can hardly be expected, consulting the economies of the service, that any duty imposed by the terminal relations would require the railway company to forward cars partially loaded, when they can add freight from another point without subjecting the shipment to delays.

GRAND ISLAND PASSENGER TRAIN.

The Grand Island passenger train was started from Omaha instead of Council Bluffs. As we understand the testimony, this train was withdrawn

some time since, not being profitable. While it is true that all railways run local trains between points that are not terminal, and properly so, we regard this as a different case. Council Bluffs is a jobbing center, only four miles east of Omaha. Its merchants and business men are as much entitled to communication with the towns to which this train gives special facilities, as are the business men of Omaha, and we would recommend in future that all passenger trains that reach as far east as the Missouri river start from Council Bluffs, whether local or through. This we believe to be the spirit of the mandamus.

DUMMY TRAINS.

We find from time table "Supplement No. 3 to Time Table No. 47, for Employes," which took effect August 29, 1886, and is practically a continuation of the time table in use for a long period, so far as dummy trains are concerned, that dummy trains run as follows:

From Council Bluffs Broadway depot dummy trains leave for Omaha depot at the following times, A. M.: 7:05, 8:08, 9:30, 10:30, 11:40; P. M.: 1:30, 2:30, 3:30, 4:30, 5:35, 6:35, 7:30, 8:40, 10:35, 11:45. From Omaha depot, trains leave for Broadway depot, Council Bluffs at, A. M.: 6:35, 7:35, 8:50, 10:00, 11:10; P. M.: 1:00, 2:09, 3:00, 4:00, 5:00, 6:10, 7:00, 8:15, 10.00, 11:10. The running of these trains upon the schedule is not a strict compliance with the ordinance, except as hereafter explained. The reasons given for the failure to comply with the terms of the ordinance are that with the business of the road it is a physical impossibility at certain times to get this train over the bridge. The company are now building a new bridge with double tracks to accommodate the business, and when completed they will be able to run their trains every half hour, and promise then to do so. They claim that they are now as near a compliance with the ordinance as possible under the circumstances. Running west from Council Bluffs there is no dummy at the noon hour from 11:40 A. M. to 1:30 P. M., and from 8:40 to 10:35 P. M. From Omaha there is no dummy train at noon from 11:10 A. M. to 1:00 P. M., and from 8:15 to 10:00 P. M.

The balance of the day is so nearly a compliance that we presume no objections would be raised, particularly as the ordinance seems to have taken into account the prior claims of the general business of the road. Section 2 says: "Such trips shall be made as nearly as practicable and is consistent with the uses of its Missouri river bridge for its general business, at lea t every half hour except Sundays."

INTERPRETATION OF THE MEANING OF THE ORDINANCE GRANTING RIGHT OF WAY OF UNION AVENUE.

The Commissioners are asked to interpret the meaning of the following part of section 1 of the ordinance that "The Union Pacific Railway Company shall, when completed, operate on and over said track a dummy passenger and ferry train between said passenger depot at Council Bluffs at the point above indicated, and its passenger depot in the city of Omaha in the

State of Nebraska, fit and suitable to accommodate a first-class travel, and to run said trains with sufficient frequency, not less frequent than every half hour, and in such a manner as to furnish to the inhabitants of said cities of Omaha and Council Bluffs and to the general public safe, suitable and adequate transportation."

The claim of the citizens of Council Bluffs as presented to the Commissioners was that the words "not less frequent than every half hour" meant that the dummy trains should leave Council Bluffs and Omaha, both stations every half hour, or should cross the river every fifteen minutes. The Commissioners do not so interpret the ordinance, their view being that a train every half hour from one depot to the other is all that is required, unless it should fail to "furnish the inhabitants of Council Bluffs and Omaha adequate transportation" There was no proof that this was not fully furnished, except in the trains at noon and nine in the evening.

As before stated, the reason given was that the running of these trains was impossible "with the uses of the Missouri river bridge for its general business," this being an exception provided for in the ordinance, and as before stated, the officers of the company promised that the omission would be supplied as soon as the double track bridge was finished, or it was possible to do so consistent with the other necessary uses of the bridge.

MISSOURI RIVER CHANNEL NARROWED.

The last of the charges presented was as follows: "We allege that said Union Pacific Railway Company are reconstructing and remodeling this present bridge over the Missouri river at Council Bluffs, and in doing so will narrow the channel of the river about 800 feet; and in constructing the approaches to their bridge on the Iowa shore, said Union Pacific Railway Company are using earth and stone embankments, instead of trestle work, which will, when completed, form an impediment to the free flow of the river during periods of high water, endangering the lives and property of our citizens and the people of Iowa living on the lands bordering on said river." No testimony was adduced in support of this claim.

Mr. Tostevin, an engineer produced by the citizens of Council Bluffs familiar with the Missouri river at all stages of water for many years, in reply to a question of the Commissioners, stated that in his judgment, if the present bottom of the river was rock or other material which the water would not affect, the proposed filling under the bridge would raise the water, and that the amount could readily be calculated, but expressed no opinion as to the effect in a river whose bottom was silt, and where the rock was so deep as probably not to be laid bare by any flood. By the consent of all parties the determination of the effect of floods was left to the Commissioners. They are without some of the data to exactly determine the question, such as the velocity of the current on the overflowed lands in the year 1881, the highest water of which any record has been kept.

On the plat of the Missouri river surveyed by Major Charles R. Suter, of the Engineer Corps, United States Army, the country from the mouth of

the Platte river to the bluffs above Florence is shown to have been surveyed between July 14 and July 22, 1879. The stage of water is given as 9-10; from the fact that the stage of water above Florence is marked as high water, and the difference between high and low water that year was 14 feet, we infer that the stage of water at this time was 12½ feet above low water. At this stage the width of the river is reported as varying in width from 640 to 680 feet. As the Commissioners understand from the testimony of Mr. Ledderlee, the rise in 1881 was 22 feet above extreme low water, or 9½ feet above the water of 1879. The opening is 1,500 feet clear of all obstructions, or in other words there are four spans of the main bridge of 250 feet each, and four spans of 125. East of this a trestle begins, and runs 750 feet. The trestle work is permanent, built on piles driven to ultimate resistance, and the ground under it is filled up to a height two feet below the flood of 1881, so that for the passage of water at two feet below that elevation it affords no outlet. After reaching that point, the high water will pass over this additional 750 feet, making a total opening of 2,250 feet. The rock at pier 11 of the old bridge was 80 feet below low water; at pier A of the new bridge 67 feet, B 70 feet, C 67 feet, D 52 feet, and at E 42 feet. This is covered with a deposit of silt varying in depth on the rock with the stage of water and the width in which the channel is confined. In other words, if the water in flood could be confined to a channel narrow enough, it would scour until it reached the rock or some other material that afforded resistance. This would particularly be true in the Missouri river, which has a fall of nine inches to the mile.

The cross section of the waterway with the current which this fall would make would in our judgment furnish all the waterway required, even though the 750 feet of trestle at the east end of the bridge were filled above high water. In our judgment the levee which is partially built north of Council Bluffs should be continued and connected with the railway embankment. The Missouri river if confined will deepen its channel, and we apprehend less danger if it can be kept within a width of 1,500 feet than with a wider waterway. The displacement of the silt below will furnish room for the passage of the water without raising its level.

The only records of the rise in the river that the Commissioners have been able to get were in 1877, 14 feet, 1878, 14½ feet, 1879, 14 feet, 1880, 13 feet, 1881, 22 feet. The 22 feet may be regarded as the maximum flood, and any provision to pass this stage we should regard as ample. At a point above Florence and one near Belleview the river washes the bluffs and confines itself to a channel that is always deep and narrow. The impression of the Commissioners is that at these points it is less than 800 feet in width. The ground between the river and the bluffs is usually (we have no testimony at this point) lower than near the river, so that if the water is not confined it will cover the entire bottom when high.

In our judgment safety to the land owners is best assured by keeping the river within a channel of moderate width, and making it cut deeper. We regard the provision made as ample.

It was charged that the company discouraged its employes from residing at Council Bluffs and required them to reside at Omaha.

We think the evidence failed to establish this claim.

The Commissioners have endeavored to consider the case in candor and fairness to all the parties. The record is very voluminous and covers very broad ground, and in conclusion we venture to express a hope that as the result of their investigation the complainants and the officers, having been brought together and each having heard fully all that either had to say, may see the way by which all cause of complaint may be removed. The Union Pacific Railway Company owes to Council Bluffs as it does to Omaha, the amplest facilities and accommodations it is in her power to give.

Whatever may be the jealousy brought on by rivalry and past contention between the two cities, nothing of this should be felt by the railroad officials, but evenhanded justice should be dealt out to each alike.

CONCURRENT RESOLUTION OF THE GENERAL ASSEMBLY OF IOWA.

On the 5th day of April, A. D. 1886, the following resolution passed both branches of the General Assembly of Iowa:

WHEREAS, The Union Pacific Railroad Company is asking Congress for the passage of an act providing for the cancellation of its present bonded indebtedness, and the obligation to the government, consisting of $29,000,000 of thirty year seven per cent bonds, now nearly due, which will aggregate the sum of about $90,000,000, which together with the other obligations made by the so-called Thurman Act would amount to more than $100,000,000 in all; and,

WHEREAS, The said Union Pacific Railroad Company seeks by such legislation to substitute in lieu of its obligations to the government three per cent bonds to mature in eighty years from the date of their issue; and,

WHEREAS, This proposition does violence to all business principles; and,

WHEREAS, The management of said Union Pacific Railroad Company has been wasteful and extravagant, having misappropriated its earnings and proceeds from the sales of its domain granted to it by the general government to aid in its construction; and,

WHEREAS, Such misappropriation of its proceeds and mismanagement is the cause of its present impoverished condition; and,

WHEREAS, It has unceasingly discriminated against Iowa and Iowa interests, crushing out enterprises of vital consequences to the State and its growth and material prosperity, together with other enterprises along with the line of the road, varied in their character, in other States and Territories, thus giving continued evidence of its hostility to the interests of the people who must ultimately bear these enormous burdens; and,

WHEREAS, By its past record of misappropriation and wastefulness of its earnings and revenues, giving no assurance by this record that its credit would be improved in the end, or that the government or the people would in any measure be relieved of other additional burdens thus sought to be imposed; therefore,

Be it resolved by the Senate, the House concurring, That we do solemnly protest against the enactment of this law, and that our Senators be instructed and our Representatives be requested to use all honorable means in their power to prevent the passage of such law.

Resolved, That the Secretary of State be and is hereby instructed to forward duly certified copies of the foregoing preambles and concurrent resolution to each of our Senators and Representatives.

April 5th, 1886. Passed both houses.

(Signed) DON D. DONNAN, *Secretary.*

(Endorsed upon the back of the instrument is the following:

"Concurrent resolution relating to proposed legislation, proposed by the Union Pacific Railroad Co. 4.5. Concurred in by the House.

(Signed) J. K. POWERS, *Ch'f Cl'k.*")

"Carson."

On the 3d of May, 1886, Hon. Charles F. Adams, Jr., President of the Union Pacific Railway Company, addressed to Hon. William Larrabee, Governor of Iowa, the following communication:

THE UNION PACIFIC RAILWAY COMPANY,
BOSTON, May 3d, 1886.

HON. WILLIAM LARRABEE, *Governor of the State of Iowa, Des Moines, Iowa:*

DEAR SIR—I have to acknowledge receipt from F. W. Hossfeld of a letter in acknowledgment of my previous communication of the 26th ult., informing me that in compliance with my request the documents to which my letter related had been transmitted to the Railroad Commissioners. Since writing the letter in question and transmitting the documents it contained, my attention has been called to a joint resolution of the General Assembly of Iowa, which was presented by Senator Wilson of your State, in the Senate of the United States on Thursday, April 29th, and which was ordered to be laid on the table and be printed in the "Record."

This memorial as I am credibly advised, was passed on motion of the Mayor of Council Bluffs, and as a step in pursuance of the policy indicated in the communications from him to me, which I have already transmitted. The memorial never could have been properly considered, or it certainly could not have been passed. It contains statements which as matters of record are manifestly erroneous, and which do great injustice to this company. I do not think therefore that it should pass unnoticed. Before being arraigned in this matter, the Union Pacific should, I would submit, have an opportunity to be heard.

In order that as little injustice as possible may yet be done, I would respectfully ask that this memorial be referred, with the other papers which I have already transmitted relating to this matter, to the Board of Railroad Commissioners, with instructions to hear the representatives of the company in regard to the allegations made.

Respectfully, etc.,

CHARLES F. ADAMS, JR., *President.*

On the 6th day of May, 1886, Hon. William Larrabee referred said communication to the Board with the following remarks: "Respectfully referred to the Board of Railroad Commissioners, with the request that they give it their careful consideration."

The Commissioners at their hearing in Council Bluffs called upon those present occupying adverse relations to the Union Pacific Railway Company to offer any testimony they desired upon the charges contained in the concurrent resolution, as to the management of the Union Pacific Railway having been wasteful and extravagant; as to the misappropriation of its earnings and proceeds from the sale of lands, etc., as set forth in said resolution, but the Board was informed that the only evidence they wished to offer would be entirely upon the charges of discrimination and unfriendly treatment of Council Bluffs and her interests, and in fact no evidence was offered in support of the charge. On the other hand the railway company offered evidence, consisting of reports of the different officers of the company, as also reports of the Commissioner of Railroads of the United States for the years 1884 and 1885. In the report of the officers for 1884, the Com-

missioner on page 21, says: "In my annual report for 1882, I called attention to the unsatisfactory working of the present system.

"I said, page 15: It is manifest that when the bonds mature at the close of the present century, the present sinking fund will not be sufficient to meet them, and if left to be dealt with then as a mere book account, with the risk of possible diminution of income from the rapidly increasing competition which they must surely encounter, adjustment may then be more difficult and embarrassing than now. * * * * * It is respectfully submitted that it is worthy of careful consideration whether it would not be wisest and best for Congress now to commute the present mode of payment into one of fixed amounts not dependent upon the fluctuations of net earnings or the contingencies of competition, which might cause net earnings to disappear.

"In my report for 1883, pages 13 to 16, I again called attention to the subject. Without repeating that discussion, I may quote an opinion as then expressed, that at the rate provided for in the Thurman act, it would require a century or more to accumulate a fund sufficient to discharge this debt; and with strong probability that by this method it cannot be done. Nor would it be practicable to increase the percentage without manifest detriment, as well to the companies as their patrons. The payment, by whatever mode it be collected, must come from the earnings of the road. If the rates be too high, the burden falls with onerous weight upon the business, and would work directly in the interest of non-aided competing lines.

"Reflection has strengthened my conviction of the wisdom of the change I have suggested. The results of the past year and of preceding years clearly exhibit the grave uncertainties which must be encountered in any system which makes the payment of this vast debt depend upon a mere percentage of net earnings. The question, so far as the duties of this office is concerned, is only that of debtor and creditor; any other considerations being solely to the discretion of congress. I am solicitous only to secure for the government the surest and speediest possible payment. It is a question to be determined only on business principles, and it has seemed to me that any private creditor with a debtor similarly situated would gladly extend the time, if thereby additional and valuable security could be obtained. I believe the method proposed would give certainty for uncertainty, and by increasing the security of the government, render the ultimate payment of both the debt and interest entirely certain."

The Commissioners were also favored with a clear, full statement of the situation from Oliver W. Mink, Comptroller and Assistant Secretary of the U. P. R'y Co., and it is so complete and perfect a statement that we set the same out in full. It is as follows:

THE UNION PACIFIC RAILWAY COMPANY,
BOSTON, May 13, 1886.

To the Honorable, the Board of Railroad Commissioners of the State of Iowa, Des Moines, Iowa:

GENTLEMEN—The legislature of your State by means of a concurrent resolution passed on April 8th last, gives an expression of its view in relation to the character, responsibility and management of the Union Pacific Railway, which it is believed was based on misapprehension or misrepresentation, and which, if allowed to go unchallenged, may do great harm to the interests of the company.

The Union Pacific Railway Company is a consolidation duly made under the provisions of law, of the Union Pacific Railroad Company, the Kansas Pacific Railway Company and the Denver Pacific Railway and Telegraph Company. Its lines of road extend from Council Bluffs, in Iowa, to a point five miles west of Ogden, in Utah Territory, and from Kansas City, in Missouri, by way of Denver, Colorado, to Cheyenne, in Wyoming Territory, where a connection is made with the line running from Council Bluffs. The length of the company's road is 1,832 miles. In addition to this, the Union Pacific Railway Company owns the controlling interest in, and operates, the road of twenty-one other independent corporations. The lines of these corporations, representing 2,687 miles of completed road, constitute the so-called branch or auxiliary system of the Union Pacific Company. There is, therefore, under operation by the Union Pacific Railway Company, including the roads owned and roads controlled, an aggregate of 4,519 miles.

The Union Pacific Railway Company, through its constituent companies, has received from the United States six per cent subsidy bonds to the amount of $33,539,512. One of the conditions upon which these bonds were issued by the United States to the company was "that said company should pay said bonds *at maturity*."

The bonds thus issued mature within the period extending from 1895 to 1899. The average due date is not far from July 1, 1897.

The act of Congress under which the bonds were issued, and under the terms of which they were accepted by the company, provides that "all compensation for services rendered for the government shall be applied to the payment of said bonds and interest, until the whole amount is fully paid," and that "after said road is completed, until said bonds and interest are paid, at least five per cent of the net earnings of said road shall also be annually applied to the payment thereof." (Section 6 of the act of July 1, 1862.) Subsequently the provision in respect of the application of the sum due for services rendered was changed so that "only one half of the compensation for services rendered for the government by said company shall be required to be applied to the payment of the bonds issued by the government in aid of the construction of said roads." (Section 5 of the act of July 2, 1864.)

The acts of 1862 and 1864, therefore, required the company to apply to the payment of the subsidy debt one half of the earnings derived from the transportation of government troops, mails, supplies, etc., and five per cent of the net earnings of the company's road. In 1878 Congress deemed it advisable to alter and amend the provisions of the contract between the United States and the company as that contract was expressed or implied in the legislation of 1862 and 1864, and in that year, to-wit: on May 7th, it passed the so-called Thurman act, which required the company to pay annually into a sinking fund, established by virtue of the act, in the United States treasury, a sum, which when added to the half transportation and the five per cent of net earnings payable under the then existing legislation, would, with those sums, equal twenty-five per cent of the net earnings of the company's road.

The provisions of the Thurman act extend to and cover the lines of this company's road extending from Omaha to a point five miles west of Ogden. The piece of road extending from Kansas City, Missouri, to a point 394 miles west thereof, was not embraced within the provisions of that act. The obligations of the company in respect of the subsidy debt on the line in Kansas are, therefore, limited, under the acts of 1862 and 1864, to one hal of the government transportation and five per cent of the net earnings.

On December 31, 1885, the United States had paid or become liable for interest on the subsidy bonds to the amount of...		$ 36,118,110.30
Against which the company has paid in the way of half transportation and five per cent.....	$ 14,944,862.54	
And there had been paid by the company into the sinking fund the amounts payable under the Thurman act, which with the accumulation of the fund represent.....	6,006,033.73	
Making the total payments by the company.....		20,950,896.27
Leaving the net balance in favor of the United States on account of interest, and which balance is payable under the terms of the acts at the maturity of the bonds		$ 15,167,214.03

It will be observed that the payments made by the company, aggregating $20,950,896.27, are equal to 58 per cent of the total amount of interest paid by the United States. In other words, while the payments of the United States have been at the rate of six per cent annually on the amount of the debt, the annual payments of the company have averaged about 3 5 per cent.

This result is due to the fact that the payments, based upon net earnings, though comparatively small during the years immediately following the completion of the road, were subsequently increased so that at times they were nearly sufficient in amount to meet the annual interest payments made by the United States.

Since 1883, however, owing mainly to competition, the company's net earnings have so far fallen off as to materially reduce the amount of these payments. They are, therefore, no longer deemed satisfactory to either the government or the company.

Various methods have been under consideration with reference to an adjustment of the question. One of the methods involves an increase in the percentage fixed in the Thurman act.

This method is objected to by the company for the reason that it would continue to lock up in the sinking fund in the United States treasury large sums of money which could only be invested so as to earn as at present but a trifle over two per cent annually.

This course is open to the further objection that it fails to provide for the ultimate refunding of the debt. These were the general principles of the so-called Thompson bill which passed the House of Representatives in 1884, but which were not acquiesced in by the judiciary committee of the Senate, to which the bill was subsequently referred.

Another method of dealing with the problem is that set forth in the so-called funding plan. This method of settlement was proposed by the United States Commissioner of Railroads in 1882, and has been recommended to the attention of Congress by the government directors of the company, and by the United States Commissioner of Railroads, from time to time since then. This last named method looks to a definite adjustment of all questions arising out of the debt, avoids all questions in relation to definitions of the term "net earnings," and places the obligations of the company upon so definite a basis, that both parties in interest may know in advance what to expect. If some such method of settlement can be agreed upon, under the terms of which the period of payment will be extended over a number of years, the annual or semi-annual installments definitely fixed, and placed within the reasonable limits of the company's financial strength, it is believed that the company will be able to ultimately discharge to the full extent its liability to the United States.

Under this plan, which has been under discussion in the United States Senate and in the House of Representatives during the current year, the annual obligations of the company will be increased very largely over the present requirements of the Thurman act. If, however, this increased liability is fixed and made payable under some definite plan, free from possible controversy concerning the extent of our obligations for any given year, and where the payments thus made would be in full satisfaction of all claims against the company to the period of such payment, the effect upon the company's credit would, it is believed, be such as to warrant the company in undertaking to assume the increased liability.

In order, however, to discharge any increase in its obligations the company should be left free to go on with the work of enlarging its system of branch or auxiliary lines. If

the money or resources required for such construction must be kept in hand, awaiting a possible amendment of the Thurman act, with increased payments into the sinking fund, the work on such construction will have to be kept within the narrowest possible limits. If, on the other hand, the period of payment is extended, the annual payments on the debt fixed and brought within the limits of our financial strength, a sufficient sum could, it is hoped, be provided from time to time to enable the company to go forward with the work of enlarging its system of branch and feeding lines.

Under the first proposition, the moneys reserved for or placed on deposit in the sinking fund in the United States treasury, can be made to earn, when invested under the terms of the Thurman act, but a trifle over two per cent per annum, while under the funding proposition, so far as our resources can be made available for extensions, they can be made to earn from ten to twelve per cent per annum.

The Union Pacific Railway Company has for years invested its surplus earnings and means in a system of branch or auxiliary lines. Its interest in these lines is represented by a cost of upward of $46,000,000. It is to this system of branch or auxiliary lines that the company must necessarily look for the means with which to discharge its obligations to the United States and others, as those obligations mature. The Union Pacific System embraces the line of the Union Pacific Railway Company..... ..... 1,832 miles,
And the lines of its auxiliaries..... 2,687 miles.

Making a total of..... 4,519 miles.

On this mileage there is outstanding, including the United States subsidy bonds and the balance of interest accrued thereon, a debt amounting to $32,036.28 per mile. The amount of stock outstanding per mile on these 4,519 miles is $15,211.60.

In addition to the investments made in the securities of branch lines, the company has on hand settlers' notes representing the amount due for lands sold, and cash in the hands of the trustees under the land grant mortgages, amounting to $18,159,289.81. This amount was derived from the sale of lands granted by the United States to the company. About $14,000,000 is applicable to the redemption of the land grant and sinking fund bonds of the Union Pacific Railway Company, and the balance is mainly applicable either to the redemption of the consolidated mortgage bonds of the Kansas Pacific Railway Company, or to the payment of the interest on those bonds. The disposition to be made of this fund, so far as the Kansas Pacific consolidated bonds is concerned, will depend largely upon the obligations imposed upon the company by Congress. If the obligation placed upon the company does not require for its liquidation the application of any portion of this fund, then the present intention of this company is to apply it to the redemption of the bonds.

The United States is represented on our Board of Direction by five directors, who are appointed by the President, one of whom is assigned to each of the standing or special committees of the Board.

The government has also a Commissioner of Railroads, who under the powers conferred upon him by the act of Congress of June 19, 1878, makes annually a thorough investigation into and a report upon the condition and affairs of the company.

In the last annual report of the Government Directors made to the honorable, the Secretary of the Interior, under date of January 30, 1886, they united in saying:

"The salient feature in the relations of the Union Pacific to the government is that the road is a debtor to the government to a very large amount, the debt being secured only by a second mortgage upon a portion of the property of the company. Under these circumstances there has grown up an uneasiness on the part of Congress lest the debt to the United States might be finally lost, and legislation has been had with a view to prevent that result. But the legislation had so far seems, admitted upon all sides, to have failed of its object, and to have brought about a state of affairs which calls for early action.

For some years every Secretary of the Treasury, every Commissioner of Railroads, and every Board of Government Directors, has reported to Congress that the Thurman act, under conditions changed since its passage, is yearly locking up in comparative idleness large sums of money, to the mutual loss and injury of debtor and creditor.

The directors cannot emphasize too strongly the value to the Union Pacific of its auxiliary or branch line system as a whole. Some of the lines it is true are injudiciously located, and in themselves are only operated at a loss. But as feeders to the main line, all have a value which does not appear upon their own balance sheets. In fact, without them the main line would to-day be a bankrupt property. Figures showing the exact value to the main line of the branch line business have not until recently been kept. As far as ascertained, however, they indicate that the annual gross income of the main line from the branch line traffic for the year past was about $5,000,000. As this traffic is handled with less average expense than traffic originating on the main line, the officers estimate that the net value to the company of this business was about $3,500,000. If the next earnings of the company were reduced by that amount it could not meet its fixed charges and the requirements of the government. The transcontinental business which a few years ago made it rich and prosperous, is now divided over so many routes that the gross receipts of the Union Pacific from the Pacific coast business for the year ended December 31, 1884, were only 9.3 per cent of its gross earnings, although the natural advantages of the route are certainly not inferior to those of any other line.

But valuable as the present auxiliary branch system may be, it is far below the development which it must have to properly occupy the local territory tributary to the road, and which will certainly be occupied by its rivals, if neglected by the Union Pacific.

As matters now stand, the debt of the road is growing larger from year to year, and the time of its maturity is not far distant.

The uncertain attitude and intention of the government are calculated to impair the credit of the company, and not only hamper it in efforts to secure its present and future business on a safe foundation, but even, in case of serious financial crises, to threaten grave present disaster. This is so clear and simple that no argument seems necessary to enforce it. The government is the principal creditor of the company, and has power to precipitate it into bankruptcy, should it choose to exercise it.

To let matters alone is practically to exercise the power, for every year that a settlement is postponed the position of the company is weakened.

The course of the government should be that which any practical business man would pursue with a private debtor in a similar situation. He would first estimate carefully the value of the debtor's business, and decide whether it was such that it could reasonably be expected to pay off the debts, if extended and made to fall due in installments. If satisfied that it could, the creditor while maintaining his lien upon the property would promptly make whatever announcements and arrangements might be necessary to establish the general credit of the debtor in his business, and enable him to extend it and put it upon the firmest foundation possible. And in estimating what extension of time could be given, and what installments should be paid, a prudent business man would allow some margin for possibly fluctuations in business, as well as a reasonable support for the debtor, to assure a faithful and competent management of the business.

It is for Congress to apply these principles to the case of the Union Pacific road."

The United States Commissioner of Railroads in his report to the Honorable Secretary of the Interior of November 1, 1884, says:

"Experience has fully demonstrated that the act of May 7, 1878, for reasons which could not be anticipated when it was passed, has failed to realize the expectations upon which it was based, and it has become increasingly plain that it is inadequate to secure the payment of the debt. In my judgment it is clear that the government will be best protected by a reasonable extension of time, and by funding the whole remaining debt and interest in obligations of fixed amounts and maturity."

In his report of October 27, 1885, in speaking of the operations of the sinking funds of the Union Pacific and Central Pacific Railway Companies established under the Thurman act, the Commissioner says: "In the seven years since 1878, only the sum of $8,560,807.60 has been paid into the sinking fund; which has produced in interest but $437,524.03. This proves that the law of 1878 cannot accomplish the object intended, that of furnishing a sum sufficient to pay the debts due from the Pacific Railroad companies to the United States. It is therefore suggested that it might be alike advantageous to the government and to the Pacific Railroad companies to substitute for the present law, one fixing an annual or semi-annual payment by the companies concerned, which should extinguish their debts to the government in a reasonable time, as is proposed in two bills reported by Senator Hoar in the last session of the Senate, viz.: S. 2663, and H. R. 6771."

The remarks of these representatives of the government are, I submit, entitled to the most considerate attention. They show no attempt on the part of the Union Pacific Company to procure, in the language of the memorial of your legislature, "the passage of an act providing for the cancellation of its present bonded indebtedness, and the obligations to the government." On the contrary it is evident that in the opinion of these gentlemen our present relations with the United States are in a most unsatisfactory condition, and further that the course of the government should now be "that which any practical business man would pursue with a private debtor in a similar situation."

In answer to your request for information in relation to the amount of dividends paid by the company, I have to advise you that dividends have been paid as follows:

	Per cent.
For 1875	5.5
For 1876	8
For 1877	8
For 1878	5
For 1879	6
For 1880	6
For 1881	7
For 1882	7
For 1883	7
For 1884	1.75

The dividend paid in 1884 was that for the quarter ending April 1st in that year. No dividends have been paid since that date.

I send you this evening under separate cover a few copies of our last annual report, and a copy of a compilation of Pacific Railroad Laws; also a few copies of a pamphlet entitled: "Pacific Railroad Legislation." I beg to invite your attention to the report of the Government directors, which is printed in full in our annual report at page 137, *et seq.* I desire also to call your attention to the statement of our President, Mr. Adams, before the House Committee on Pacific Railroads, on February 24th last, which is printed in the report at page 146, *et seq.*

The Union Pacific Railway Company has ever been obedient to the law. It has aimed to meet its lawful obligations as they have matured. The funding proposition now under consideration proposes that in the case of the government it shall do more: that it shall anticipate the payment of the subsidy debt, by paying portions of that debt in installments in advance of its maturity.

The Union Pacific Company desires to deal justly and fairly with all; in turn it desires to be justly and fairly dealt with. The officers of the company cannot afford to let the voice of the great and powerful State of Iowa be lifted up in an arraignment of its affairs and management, without uttering a respectful but most earnest protest. They feel that the memorial of your legislature could not have received that careful consideration which the importance of the subject merited, and they trust that your honorable Board, with such facts and particulars as are now submitted, will be able to redress, to some extent at least, the wrong which your legislature has inflicted upon the company.

I remain, gentlemen, yours very respectfully,

OLIVER W. MINK, *Comptroller.*

STATE OF MASSACHUSETTS, } ss.
COUNTY OF SUFFOLK. }

On this 18th day of May, 1886, before me personally appeared Oliver W. Mink, known to me to be the person who signed the foregoing communication, and known to me to be Comptroller of the Union Pacific Railway Company, who made oath and said that the statements therein by him made were true and correct, except as to such matters as are stated on information, and as to those he believes them to be correct.

(Signed) JAMES G. HARRIS,
[SEAL.] *Notary Public.*

From all the evidence before them therefore, the Commissioners do not hesitate to say that they do not find any warrant for the charges contained in the concurrent resolution of the General Assembly, and a policy commended by the Railroad Commissioner of the United States and the Government Directors of the Union Pacific Railway Company, all representatives of the Government, ought not, without evidence to be characterized as "a proposition doing violence to all business principles." This concurrent resolution is not published with the "acts and resolutions passed at the regular session of the Twenty-first General Assembly of the State of Iowa," published 'under authority of the State.' Upon inquiry at the office of the Secretary of State with reference to this matter, we are informed that only such acts and resolutions are published as are approved by the Governor and ordered enrolled; that this resolution was not ordered enrolled, nor presented to the Governor for approval, and hence not published. Whether this want of enrollment and of approval by the Governor has any effect upon the force or validity of the resolution, is a question the Commissioners do not feel it proper for them to consider, contenting themselves with stating the facts. The original resolution is filed and in the custody of the Secretary of State, and an exact copy of the same is set forth in this report. The Senate Journal shows that on the 2d day of April Senator Carson presented the concurrent resolution, but that it was not referred to any committee. (Senate Journal, page 533). The House Journal page 588, notes a message from the Senate, notifying the House that the Senate had passed the resolution, and on page 620 it is recorded that Hon. Mr. Keatley called the resolution up, and the House concurred therein. It does not seem to have been referred to any committee, nor to have elicited any discussion. It was never enrolled and never presented to the Governor for approval. On the request of the Commissioners, Hon. Mr. Keatley of the House furnished us the following statement in relation thereto:

DES MOINES, IOWA, June 17, 1886.

To the State Board of Railway Commissioners:

In connection with the investigation into the relations existing between the business interests of the citizens of Council Bluffs and the Union Pacific Railway Company, as a member of the Twenty-first General Assembly from Pottawattamie county, the county in which the city of Council Bluffs is situated, I have been requested to make a statement to your Board with reference to the passage of the joint resolution of that General Assembly, calling upon the Iowa representatives in Congress to resist the adoption of the pending plan to adjust the differences between the Government of the United States and the Union Pacific Railroad.

I do not have a copy of such joint resolution before me.

The journals of the Senate and House of Representatives will show the leading facts of the transaction, but not all of the circumstances accompanying the adoption of the joint resolution.

During one of the visits of Senator Carson at his home in Council Bluffs, pending the session of the Twenty-first General Assembly, he was requested by a committee representing themselves as authorized by an assembly of merchants and other business men of that city, to prepare and introduce a joint resolution urging the Senators and Representatives in Congress from Iowa to oppose the passage of any bill looking to the extension of the time of the payment of the indebtedness of the Union Pacific Railroad Company to the United States to sixty years, as seemed to be contemplated in the proposition. About the date of Senator Carson's return to Des Moines, I also received a letter purporting to come from the same group of business men, requesting me to give such a joint resolution personal attention in the House, the moment it passed the Senate and reached the House as a Senate message.

The business men of Council Bluffs who were urging this matter were representatives, and it seemed to us that the subject conveyed to us an instruction from our constituents that we could not well disregard. Senator Carson after some weeks prepared the joint resolution, introduced it and called it up, and it passed the Senate without a dissent. A delegation of the representative business men of Council Bluffs was here at Des Moines urging the passage of the resolution on the day on which it was so brought forward in the Senate. I have forgotten the date of that transaction. When it came to the House as a Senate message, it was laid on the table at my request, to be called up at some opportune moment. After a lapse of a day, I think, and in the morning hour immediately after the reading of the journal, I called up the joint resolution, asked and procured a suspension of the rules, explained the object of the joint resolution, and on my motion it was unanimously adopted precisely as it passed the Senate.

This, gentlemen, is an exact history of the matter, with the exception of the receipt of a telegram signed by President Adams of the Union Pacific and by General G. M. Dodge, after the joint resolution had passed both houses of the General Assembly, directed to Mr. Carson and myself, asking postponement of the resolution.

I understand that the telegram was introduced in evidence during your sitting and investigation at Council Bluffs.

Respectfully, etc.,
JOHN H. KEATLEY, *Representative Twenty-second District.*

It seems clear that there was no investigation into the facts in either the House or the Senate. Undoubtedly reliance was placed upon the statements of the gentlemen referred to in Mr. Keatley's statement, as a group of business men, citizens and representative men of the city of Council Bluffs. The Commissioners can only say that their hearing at Council Bluffs was public and generally known, and if any gentlemen there were in possession of facts sustaining the allegation of fact in the concurrent resolution, they failed to give them to the Commissioners.

We are therefore compelled by the record to report that the resolution seems to have been passed without discussion or investigation, and that all evidence before us seems to contradict rather than to support the allegations of fact contained in the resolution.

Des Moines, Iowa, September 17, 1886.

CITIZENS OF HERNDON, IOWA,
vs.
CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO., WABASH, ST. LOUIS & PACIFIC RAILWAY CO. } *Station facilities.*

Filed May 4, 1886.

The citizens of Herndon petitioned the Board that they require the respondent companies to furnish them better conveniences to enable them to get freight to and from the depot, which was owned and used jointly by these roads, viz: The Chicago, Milwaukee & St. Paul and Wabash, St. Louis & Pacific. They also complained that there were no separate waiting rooms for women, but the public were crowded into one room, entirely too small for the purpose.

The matter was referred to the managers of the two roads, and the Commissioners are informed that the approach to the station house has been made passable, and outbuildings erected to accommodate the public.

AUGUST HANKEE, WALL LAKE, IOWA,
vs.
CHICAGO & NORTHWESTERN RAILWAY CO. } *Farm crossing.*

Filed May 4, 1885.

The complainant owns and occupies a farm through which the Chicago & Northwestern Railway runs, and has a crossing over the track to get from one pasture to another. He makes complaint to the Commissioners that in driving his stock across the track, they escape and run up and down the railroad on account of a lack of cattle guards at this point; he also complains that the gates are not wide enough to allow the passage of a reaper or load of hay.

The Commissioners on receipt of this complaint directed a communication to be forwarded to Vice-President Hughitt of the company, suggesting that although there was no law in this State compelling railway companies to put in cattle guards at farm crossings, the extraordinary hardships in this case seemed to demand an immediate remedy, and asking if something could not be done to relieve the pressing necessities of complainant. They were later advised that the matter had been looked into by the company, and the crossing repaired and put in proper shape.

L. J. KASSON, DES MOINES, IOWA,
vs.
CENTRAL IOWA RAILWAY COMPANY. } *Unsafe condition of road.*

Filed May 12, 1886.

Mr. L. J. Kasson, of Des Moines, appeared before the Commissioners at their office and stated that on April 21, 1886, in walking over the track of the Central Iowa Railway from the College grounds at Grinnell to a point one and a half miles north, he picked from the ties outside of the rails with his fingers nine spikes, and that in this distance fully one-half the ties were rotten, in some places three or four together being so decayed as to furnish but little support for the rails; also, that frequently the spikes on the outside of the rails were loose. He said that the rails were new or nearly so, the connections first-class, and that all that was needed to make the road entirely safe was some new ties in the superstructure. Mr. Kasson said that in this distance there was one cut about five hundred feet long and eighteen feet deep at the highest point, also a bridge seventy feet long and eighteen feet high. Some years ago at a bridge one and a half miles north of this point a heavy freight train ran off the track and one or two employes were killed. Having lately been a juror in a case arising from an accident of this kind, the complainant had had his attention particularly called to matters of this nature, and he thought it due to the public that some investigation be made of the road in question.

Having communicated this complaint to the officers of the company, the Commissioners were advised by General Manager Dudley that the company had purchased 105,000 cross ties, which were being put into the track as fast as possible. As evidence that the track was not dangerous, he thought was best shown by the fact that they had been running heavy passenger trains at a high rate of speed for more than a year, without having a wheel off the track, and that there had been as few derailments of freight trains as on any road in the State.

In a report to the General Manager of the road dated May 17th, Assistant Superintendent Johnston stated that 1,125 ties in the two miles of road above referred to would be renewed this season, leaving 4,982 sound ties; that this track was relaid in April, 1885, with 60 pound steel rails, and all ties then requiring renewal were then put into the track, and very little had been done to it since that time. That the track was in good surface, line, and well ballasted with gravel, and was perfectly safe. The pile bridges on the line were all in good condition and would not require renewal for several years. Regarding the accident mentioned by Mr. Kasson, Supt. Johnston said that this derailment occurred in 1874, and was caused by plowing snow with two engines coupled together. On July 1st, one of the members

of the Board walked over and examined a portion of the road north of Grinnell, and confirmed the statements made by Mr. Kasson to the Board. A letter was accordingly addressed to General Manager Dudley, urging upon him the immediate necessity of replacing the unsound ties with new ones. They were replied to with the assurance that he would immediately make a personal examination of the track, and have it repaired without delay, to the extent of making it safe beyond a doubt.

E. R. WYATT ET AL, LAMOILLE, IOWA,
vs.
CHICAGO & NORTHWESTERN RAILWAY COMPANY.
Blockading highway with train.

Filed May 18, 1886.

DECISION OF THE COMMISSIONERS.

On May 17, 1886, E. R. Wyatt and Alexander Bright, farmers, and Thomas Kimball, a merchant, all residing at or near Lamoille, Iowa, complained to the Commissioners that they were detained twenty-five minutes with wagon loads of hogs at the crossing of the Chicago & Northwestern Railway leading into Lamoille; that they asked the conductor to divide the train and let them pass, as the hogs were suffering from standing in the hot sun, but this was refused. They also assert in a postscript that the detention has been of weekly and daily occurrence for the last ten years, and that detentions of thirty minutes at a time have been reported to the company, but no improvement has been made.

Mr. Burt, Superintendent of the Iowa Division, admits the detention complained of, but thinks a delay of from five to eight minutes is all that occurs usually, but thinks that under the most careful management these delays must sometimes occur, and says that if these gentlemen had called on the station agent, the road would have been opened. It is not easy for the parties delayed to always determine who is the right party to apply to for relief.

It seems to the Commissioners that the man using the highway with his team has the same rights at the crossing as the man drawing his cars, and if it is impracticable for the train to look out for and accommodate the wagon, it has no right to obstruct the passage longer than the time required for crossing, and if it becomes necessary to stay longer, except in case of accident, it is the duty of the person in charge to cut their trains and permit the highway to be used for its legitimate purposes. It is certainly a mistaken idea that the railway train, because large and bulky, can be properly used to deprive the public of its rights.

The Commissioners make the same recommendation in this case that they did in case No. 29, A. S. Murchison, of Williamsburg v. the C., M. & St. P. Ry.: "that the company should make an order requiring trains standing on the highway longer than five minntes to be opened for passing teams." A rigid enforcement of such an order they believe would remove this cause for complaint.

Des Moines, Iowa, June 17, 1886.

J. D. BINFORD, ALLEN'S GROVE, IOWA,
vs.
CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.
Highway crossing.

Filed May 20, 1886.

Complainant stated to the Board that the highway one mile northwest of the station of Donahue on the Chicago, Milwaukee & St. Paul Railway, in Scott county, was in very bad condition at the point of crossing the track, and that it was the general opinion of the people living in the vicinity that there should be a bridge over the railroad instead of a grade crossing, as the highway was on a ridge, and considerably higher than the level of the grade.

The complaint having been referred to the officers of the road they reported to the Commissioners that it would not be practicable to construct an overhead crossing at this point, as the lay of the ground was such as to make too steep a raise to reach the level of the highway put over the road at the necessary heighth to clear a car safely for train men. With the assistance of the county road authorities, the grade was widened at this point and riprap put on the sides, and the crossing otherwise improved to the full satisfaction of complainants.

M. W. EATON, WAUKON, IOWA,
vs.
CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.
Damages.

Filed May 21, 1886.

DECISION OF THE COMMISSIONERS.

On the 31st of March, 1886, the complainant shipped two cars of hogs from Waukon to Chicago by the line of the respondent road.

There was a delay in transit, the train containing the cars reaching Savanna nearly four hours behind time. At that point the hogs were

unloaded and fed. The delay in reaching Savanna was on account of an engine running off the track at South Junction switch.

The hogs laid in the Savanna yard 17½ hours, reaching Chicago April 2d instead of April 1st, when they were due. Complainant claims on account of shrinkage, which he alleges was more than double ordinary shrinkage, the sum of $28.00; for feed at Savanna, $5.50; making a total claim of $33.50. The hogs weighed when loaded, 34,330 pounds; when weighed at Union Stock Yards, 32,650 pounds, thus showing a shrinkage of 1,680 pounds. There were one hundred and seventy-one hogs. The only dispute between the parties is with reference to the claim for shrinkage. The complainant says that the ordinary shrinkage is not more than half the shrinkage in this case. The respondent claims that ten pounds per head is the natural shrinkage for hogs, for the distance of this shipment, and is the accepted basis of settlement for all stock men and live stock commission firms. The Commissioners have sought information from men of large experience in shipping hogs for that distance, and have arrived at the conclusion that ten pounds per hog is the natural shrinkage. They therefore find that complainant ought not to press his claim for shrinkage. The natural shrinkage in their opinion would have been 1,710 pounds; the actual shrinkage was 1,680 pounds In our opinion the respondent should pay the complainant the amount of the feed bill at Savanna, $5 50, and complainant should accept that sum in full settlement of his claim.

Des Moines, Iowa, June 17, 1886.

JOHN SMULL, WICK, IOWA,
vs.
DES MOINES, OSCEOLA & SOUTHERN RAILWAY CO.
Fencing.

Filed May 24, 1886.

DECISION OF THE COMMISSIONERS.

John Smull, of Wick, Iowa, complains to the Railway Commission that the Des Moines, Osceola & Southern Railway Company has failed to fence its right of way where its road runs through his land, as was stipulated in his contract for right of way. This complaint being forwarded to E. R. Mason, receiver of said railway company. Mr. Mason replies that the railway company will fulfill its part of the contract when Mr. Smull makes deed of said right of way to the company. The recommendation of the Commissioners is that Mr. Smull make out and duly acknowledge a formal deed of the land to the railway company, and when this is done that the railway company then build a fence along each side of its right of way, such as will turn all ordinary farm stock.

Des Moines, Iowa, June 16, 1886.

W. T. BERRY, MARSHALLTOWN, IOWA,
vs.
WISCONSIN, IOWA & NEBRASKA RAILWAY CO.
Failure to construct farm crossing according to contract.

Filed May 24, 1886.

DECISION OF THE COMMISSIONERS.

In March, 1883, Mr. Berry the complainant made a right of way deed to the respondent. It was for one hundred feet of the north end of certain land described in said deed by numbers. In the deed Mr. Berry stipulated that he was to have an under crossing at the west end of the Iowa river bridge eight by twelve feet, and the company was to put gates in the fence on each side of the crossing.

He says that the agents of the railroad company represented to him that the Iowa river bridge would extend out in such a manner that he would have a good crossing; that as constructed, in consequence of ditches, embankments and excavations, and the bridge, the under-crossing would be of little or no benefit to him as agreed upon in the deed. He claims that he is also and in addition to the crossing stipulated for in the deed entitled under the law to have a crossing at such point as he may designate. (Code, section 1288.) That he wants this additional crossing to be adequate and complete at the northwest corner of his land; that there is about one quarter of an acre of his land on the north side of the railroad track; that this crossing which he now demands will not cost half as much as the one originally stipulated for, which would be of little use; that the road had been built for three years, and during all that time he has had no crossing, and that he should be paid damage therefor.

The respondent says that Mr. Berry originally granted the right of way without consideration, but afterward and at the execution of the deed demanded and received one hundred dollars from respondent; that since September, 1883, there has been a fence along the south side of the railroad from his west line to the river; that in December, 1884, Mr. Berry claimed $500 damage; that he was offered the gates and crossing, and plank for the bridge, which he declined, saying he had an outlet from and inlet to his land, by an arrangement with an adjoining owner, whose land lies between Mr. Berry's land and the public road; that Mr. Berry owns only about one-fourth of an acre of land on the north side of the track, which he has never utilized. If the crossing stipulated for is worthless, it is not the fault of the company; that in March, 1883, when it was stipulated for in the deed, the roadbed was constructed, bridge built and track laid thereon, and Mr. Berry could see for himself, as he did, what kind of a crossing he stipulated for; that there are five bents in the bridge on the west side of the river, under either of which a reasonably good crossing could be built, and a safer and more accessible one than he now demands and by actual measurement

one of the bents is thirteen feet high under the stringers; that a good crossing can be made under the bridge from the public road to and from his land, which respondent is ready and willing to make. A plat of the grounds is submitted, and also a profile of the proposed crossing demanded by Mr. Berry.

On the 22d of July two of the Commissioners, in company with Mr. Berry, the complainant, and Mr. George C. McMichael, respondent's General Manager, visited the ground near Marshalltown. The railroad passes along the north side of complainant's land from west to east toward the river, leaving probably about one-fourth of an acre on the north side. At or near the northwest corner, Mr. Berry wishes the crossing constructed. To make it there would require considerable and expensive work in constructing approaches, bridges across borrow pits, etc. The top of the track is about seven feet above the general level of the adjoining land, and it was evident to the Commissioners that a crossing there would be at considerable expense. There is a fence from the west line of Mr. Berry's land along the south line of the track to the bridge. Barbed wire along the bents constitutes the protection at the bridge.

Mr. McMichael admitted that this was not sufficient, and agreed that a fence which would reasonable withstand the assaults of fishermen and other travelers should be constructed under the bridge. While the crossing may not be all that Mr. Berry now desires, he stipulated for it under the bridge, and it seems demanded and received $100 in money for the deed. The situation was as apparent to him then as now, and we feel that we have no power to relieve Mr. Berry from his own contract.

Whether Mr. Berry, having stipulated for a crossing, has a right under the law to designate another point and demand a second crossing would depend upon a construction of the deed or contract, and section 1268 of the Code, the province and work of a court, to which Mr. Berry must be remitted. The opinion of the Commissioners, however, is that he would be entitled to only one crossing, and that in the deed he designated the point.

The Commissioners therefore recommend to the respondent that it construct the crossing as stipulated in the deed, and make it from Mr. Berry's land to the public road; that it make a strong and sufficient fence at the river bridge, and furnish plank for bridge as stipulated, and put gates in the fence at each side of the crossing.

Des Moines, Iowa, August 18, 1886.

WISCONSIN, IOWA & NEBRASKA RAILWAY CO.,
vs.
IOWA NORTHERN RAILWAY COMPANY.

Refusal to receive and forward freight.

Filed May 27, 1886.

DECISION OF THE COMMISSIONERS.

It appears from correspondence received by the Commi sioners that on March 22, 1886, the Iowa Northern Railway Company and the Wisconsin, Iowa & Nebraska Railway Company, now called the Chicago, St. Paul & Kansas City Railway Company, (the "Diagonal Route"), made a traffic contract, by which the Iowa Northern was to do the switching at Valeria station, and on the Valeria branch of the complaining road, that is, taking the empty cars to the mines, placing them where they could be loaded, and when loaded taking the cars to Valeria station and placing the same in position for the main line trains, so that they could be taken without unnecessary switching at Valeria. 2d. Care was to be taken to prevent accident or damage in switching, and in such manner as not to interfere with regular passenger trains. 3d. The agreement to take effect March 22d, and continue till October 1, 1886, unless discontinued by notice to that effect from either party of fifteen days. 4th. For this service the Iowa Northern Railway Company was to receive $112.50 per month, to be paid on the regular pay day. 5th. The I. N. R'y Co. to have permission to run its psssenger trains to Valeria after the departure of passenger trains on the W., I. & N. R'y, by keeping out of the way of all trains of the latter company. 6th. The engines of the I. N. R'y were to be permitted to go to the South Skunk tank for water, upon the order of the dispatcher, the water to be without charge.

On April 6, 1886, Mr. Couch, Superintendent of the Iowa Northern Railway, notified W. T. Block, General Freight Agent of the W., I. & N. R'y Co., that he should terminate the contract on April 21st, the contract requiring fifteen days notice. On April 7th Mr. Block proposed to modify the contract, and asked for a continuation of the switching service. On April 9th Mr. Block notified Mr. Couch that the service was so poor that his company would do its own switching after April 10th. On May 12th Mr. Block notified Mr. Couch that he must not use the W., I. & N. line to Valeria depot in future, without special permission in each instance. This brings the histories of the relations of the companies up to the time of the complaint which is made in a letter of Mr. Block, dated May 26th, accompanied by one from R. C. Johnson, agent at Valeria. The complaint is that the Iowa Northern Company refuses to accept from and deliver freight to the complaining company at Valeria; that they have freight for Colfax; the complainant raises the question whether a common carrier can refuse this

business. Mr. Couch replies that he is ready and willing to receive and deliver all freight from and to his road at the depot, provided he can get there, or he will receive and deliver freight and baggage at the chutes, if the complaining company will receive them there. He has no station house at Valeria, and has no business there except in connection with complainants road, and as their depot is 300 yards east of any point he is allowed to go, there is no convenient method of transfer. The whole controversy seems to the Commissioners unworthy of business men. Without attempting to charge the blame specially upon either party, they simply refer to Mr. Block's letter of April 7th and 9th, the former asking a continuance of the switching service in a manner indicating it to be satisfactory, and two days after saying it is so poor it cannot be depended upon. The opinion of the Commissioners is that both roads are public carriers, and by law required to perform all the duties implied by this term from one end of their lines to the other. In our view, the simplest method of managing the 300 yards between the depot of one road and the chutes, the end of the other, is to make some sensible and joint arrangement whereby the cars of the Iowa Northern road may run to the Valeria depot, subject of course to the supervision and regulation of the W., I. & N. company, and that all freight and passenger business be transacted between the companies on a purely business basis, looking alone to the wants of traffic that seeks interchange.

Des Moines, Iowa, June 17, 1886.

E. B. MAPLE, CLARINDA, IOWA,
vs.
CHICAGO, BURLINGTON & QUINCY RAILROAD CO.
Damages for goods burned.

Filed May 27, 1886.

DECISION OF THE COMMISSIONERS.

On May 26, 1886, E. B. Maple wrote the Commissioners, complaining of the loss of a gasoline stove by the burning of respondent's depot at Clarinda started by a stroke of lightning. The company being notified, claimed it was not responsible, as the loss was due to the act of God. To this complainant replied that respondent was negligent in failing at night to detach the key board. To respondent's claim that the goods could have been taken out on the 22d of May, the day preceding the fire, respondent answered that complainant's drayman was at the depot the day of arrival of the goods and refused to take the goods, and alleged that the wires were disconnected and the "cut-out" pulled, as is usually done by the operator when he leaves the building. September 3, 1886, the complainant was notified of the claim or contention of the respondent in relation to the case. Receiving no reply,

he was again notified on November 11th, and November 15th he addressed the following letter to the Board:

"CARROLL, IOWA, Nov. 15, 1886.

E. G. MORGAN, *Secretary Railway Commissioners:*

MY DEAR SIR—Your letter of inquiry of Nov. 11th was forwarded to me here and received yesterday. In reply I would say that I hardly thought it necessary to answer your letter of Sept. 3, 1886. I saw very clearly your unwillingness to be of any assistance to me, even in the remotest degree, in obtaining my rights in the premises, and thought it wholly useless to continue the correspondence. Your forwarding my letters to Mr. Potter and his to me was all the assistance you seemed disposed to give. That being the case, I will simply submit to the unfair advantage the railway company have taken in the premises, as hundreds of other men have been compelled to do from inability to obtain justice through the authorized channel. I am very sincerely.

E. B. MAPLE, Clarinda, Iowa."

This letter aptly illustrates the conduct of many complainants before the Commission, either concluding for some reason that they do not wish to press their claim, or anticipating that their complaint will not stand under investigation, they withdraw their complaint and "abuse the Commissioners." This claim is dismissed for want of prosecution by the complainant.

Des Moines, Iowa, December 4, 1886.

CITIZENS OF RUTHVEN, IOWA,
vs.
CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.
Removal of Depot.

Filed June 7, 1886.

DECISION OF THE COMMISSIONERS.

On July 19, 1886, the mayor, recorder, marshal, treasurer and five trustees and thirty-one citizens of the town of Ruthven, Palo Alto county, filed a complaint against the Chicago, Milwaukee & St. Paul Railway Company, and asked the Commissioners to investigate and determine upon the necessity of moving the depot building out of the line between north and south Gowrie streets in said town.

The complaint states that the building as it now stands is a great inconvenience and damage to the public, and is detrimental to the best interests of said town.

The reply of Roswell Miller, General Manager, is that the depot is not in the street. The land on which it stands is the property of the railway company, and to remove the depot and put a street across the station grounds would be a great inconvenience for all future time, and for the damage the

company should be compensated before the street was opened. These damages he thinks should be very large. On August 24th the Commissioners visited Ruthven, and by previous arrangement met the Mayor and citizens of the town, as well as Mr. J. B. Moll, Superintendent of the Iowa & Dakota Division of the road, and Mr. George E. Clark, attorney for the company.

Ruthven is located on a summit, and the depot grounds, a strip 300 feet wide and 1536 feet long, occupy all the ground on which the grade is level. This land was deeded to the company in fee, described by metes and bounds without any restriction thereon, except the location of a depot is part of the consideration of the purchase. The date of the acknowledgement of this instrument is January 15, 1879. The plat of the town of Ruthven from a certified copy was filed for record November 18, 1882; (this date seems to the Commissioners to be an error, and probably refers to that part of the plat north of the railway, as it is not probable that nearly four years elapsed after conveyance to the railroad company and the building of the road, before the plat was recorded.)

Gowrie street is near the center of the station grounds of the C., M. & St. P. R'y. The street comes from the south and terminates in Main street, a street parallel with and running the full length of the station grounds. Gowrie street again starts from the north side of the depot grounds from Railroad street, and continues north to the station grounds of the Des Moines & Fort Dodge Railroad, being a continuation of the line of the street south of the C., M. & St. P. R'y. The depot of the C., M. & St. P. R'y was built, according to the testimony, before the town was laid out. It is used as a passenger and freight house, being about ninety feet in length, the east forty-eight feet of the building being in the line Gowrie street would be, if continued across the right of way. A platform extends from the water tank, which is about 200 feet west of the building, east 320 feet, running past the building, crossing the line of Gowrie street and reaching 45 feet east of the east line of this street produced. The railway is crossed by two streets; by Stewart street one-eighth of a mile east of Gowrie street and on the east line of the station grounds, and by Washington Avenue about the same distance west of Gowrie street.

This latter street is eighty feet in width, the other streets being sixty-six feet. It was in testimony before the Commissioners that the intent of the proprietors of the town and the officers of the railway that the business of the town should be located on this street, as it could be used without affecting the use of the depot grounds for railway purposes. It seems to be admitted by the mayor in his argument that under the provisions of section 925 of the Code the city cannot force the street through, as it would require the removal of this building therefor. The Commissioners are asked to order the removal of the station house from its present location, in order that a street may be opened over and across the station grounds, about the middle of said grounds.

Their attention is called to section 3 of the Commissioner law as a basis for such action. It provides that "whenever in the judgment of the Railroad Commissioners any change or addition to its station houses are reasonable and expedient in order to promote the security, convenience and accommodation of the public, they shall so inform the railroad company."

Passing by a question as to what is meant by change or addition to station houses, and whether the law means change of location, the Commissioners hold that the security and accommodation of the public, meaning thereby the traveling public, would be endangered by putting a street across the station grounds at the point desired in this case. They therefore, if possessed of the power to do so, decline to order the removal of the station house, for the purpose of making a street crossing at that point.

Quite recently the Commissioners condemned the practice too common in the State, of crossing highways at grade over station grounds, and expressed the opinion that legislative action in the way of prohibition or restriction was desirable.

Des Moines, Iowa, August 27, 1886.

On the 2d day of October, 1886, Governor Larrabee referred the following letter to the Commissioners with the request that prompt attention be given it:

RUTHVEN, IOWA, Sept. 30, 1886.

To the HON. WILLIAM LARRABEE, *Governor State of Iowa:*

DEAR SIR—I write you in behalf of the citizens of this town and vicinity, and in regard to a complaint made by the business men of this town to the C., M. & St. P. R'y Co., and later to the State Railroad Commissioners. We made our complaint by petition to the railroad company, signed by every business man of the town, without exception, asking the company to move their depot out of Gowrie street, of this town, and give us a crossing over their tracks on said street. We explained to them that as the depot now is, it is an eyesore to the town, spoils the looks of our business street (said street being the business street), hinders the growth and business prosperity of the whole town, and more especially so of the north side of the town. We have no crossings on that street for either teams or footmen. Having no crossing on that street is a great inconvenience to travel, both for the town and country people, as they have to go one fourth of a mile around to get from the north to the south side, and *vice versa*. Whenever there is a passenger train at this depot, and from fifteen to thirty minutes before its time, there is always a freight train, and many times two, on the north siding, so that people from the north side that want to take either train must go around to where there is a crossing, or climb over or under these freight trains, and there are a great many people caught in that fix, as there are two hotels on the north side. Many times both crossings east and west of Gowrie street are also blockaded at the same time. And this is a special hindrance to the growth of the north side of the town, as people who live north would come and go through North Gowrie street, if it were opened up; but as it is now, they go around the north side almost entirely, as nearly all the business is on the south side. The business of north side consists of one grocery, restaurant, two hotels, coal yard, lumber yard, grain warehouse, livery stable, and the D. M. & Ft. D. R. R. depot.

The railroad company made reply to our petition that they would be pleased to consider our proposition, providing the town would stand a portion of the expense of moving. The town, through our mayor, informed them that we were perfectly willing to do so, and for them to state what portion of the expense they would expect us to stand, and how much they considered the expense would be. To this they never made any reply. The mayor wrote them twice after that, but could get no reply; therefore we made complaint to and petitioned the Commissioners to help us to get the obstruction from the street and give us a crossing

there. They appointed a day of hearing, came and made a *very partial* investigation of the case, so far as the railway company's interests were concerned.

We supposed that they were appointed to look to the interests of the people of *their* State, as involved with the railway companies; but we have concluded from experience that they are Commissioners for the railroad companies only. The investigation was held in the Superintendent's car, and it was remarked by several of our people who were present at the investigation that there was no hope for the town, as Mr. Dey, who was conducting the investigation, was trying to draw out all he could in the interest of the railway company and as little as possible in the interest of the town. And in taking the testimony, if any one tried —as many did—to get in a little voluntary information in the interest of the town, Mr. Dey would say: "Oh, yes; we know all about that. What we want to know is thus and so;" (in favor of the railroad company.)

But two of the Commissioners were present, Dey and Coffin. They decided against us, of course, and we must submit to the nuisance the same as though we never made any complaint.

I write you to ask if you cannot do something for us in this matter. If you can help us to get rid of this nuisance, and need anything from the citizens here, as a petition or other writing, please let me know, and I will attend to it at once. If it be not in your power to do anything for us, then we would respectfully ask that in case you again appoint Railroad Commissioners that you appoint an entire new Board, as we do not consider that the present Board have acted toward the people here with honor or justice.

Please let me hear from you in regard to this matter at an early date.

Respectfully yours,

C. D. MESICK.

In answer to the above, the Board sent the following letter to the Governor:

STATE OF IOWA,
OFFICE OF THE RAILROAD COMMISSIONERS,
DES MOINES, October 5, 1886.

HON. WM. LARRABEE, *Governor of Iowa:*

DEAR SIR—We are in receipt of the communication of C. D. Mesick of Ruthven, complaining in somewhat bitter terms of the action of this Board in reference to the removal of the depot of the Chicago, Milwaukee & St. Paul Railway from its present location in Ruthven. It is true that only two of the Commissioners were present at the investigation. The reason for this was that the other Commissioner was at the time otherwise engaged, and having quite recently visited Ruthven, and believing that he understood the situation, did not think it necessary to return, as it would require two or three days travel for him to reach the point.

You will see that the citizens of Ruthven wish to open a highway or street across the depot grounds in such a way as to pass through the space now occupied by the station house. This cannot be done under the law, but the citizens wished us to declare that such removal was necessary in the interest of the public. This we could not do in the conscientious discharge of our duties, for the reason that we are deeply impressed with the great danger to the traveling public and the property and lives of citizens in having highways cross the network of switches and main track of depot grounds. We have felt so impressed with the danger of such crossing that we have heretofore expressed our belief that they should be prohibited by law. A copy of our decision in the Ruthven case is herewith submitted for your consideration. If, upon reflection, you think we should review our action we will do so with pleasure.

By order of the Board.

E. G. MORGAN, *Secretary.*

CITIZENS OF MURRAY, IOWA,
vs.
CHICAGO, BURLINGTON & QUINCY RAILROAD CO.

Dangerous and unsuitable location of building.

Filed June 8, 1886.

DECISION OF THE COMMISSIONERS.

On the 8th day of June, 1886, there was filed in the office of the Board of Railroad Commissioners, the petition of more than four hundred citizens of Murray, Iowa, expressing a belief that the location of the elevator at Murray was dangerous to the lives and property of people crossing the track near it, for the reason that west bound trains cannot be seen, especially by teams crossing from the south, until they get nearly or quite on the track, and asking the removal of the elevator at once. Accompanying the petition was a communication from a committee appointed by the citizens of Murray, consisting of J. W. Martindale, J. W. Flynn, R. C. Gregg, H. B. Hermance and O. E. Garrett, stating that the petition had been presented to the Chicago, Burlington & Quincy Railroad Company, and that it had not granted the petitioners any relief, and requesting the personal attention of the Commissioners to the situation and necessity for relief from the extraordinary danger.

The attention of the respondent being called to the papers, it replied, admitting that the elevator obstructed the view of the track to people driving from the south, and claiming that if business is to be done at stations, it is impossible to so locate buildings that they will not somewhat obstruct the view of all crossings, and further claiming that the question was one of private pecuniary interest between the owner of the elevator and the citizens of Murray, who should be reimbursed by them if he moved his elevator away from the crossing.

On the 5th day of July, 1886, one of the Commissioners visited Murray for the purpose of viewing the situation, and of taking any testimony which either party might desire to offer. Upon inspection the crossing was found on account of obstructions to be a very dangerous one. The railroad passes through Murray running in a southwesterly and northeasterly direction. The street or highway crosses the railway running directly north and south.

It crosses at the west end of the neck of the network of main track and switches. It is the main, almost the only crossing for Murray. There is of necessity a good degree of passing and repassing. Very many trains pass each way each day of twenty-four hours. Some of the trains pass through the town without stopping, and at a high rate of speed. The drivers of wagons and vehicles going north to the crossing are precluded from seeing trains coming from the east and also from the west, on account of the houses on each side of the street. When emerging into the open space in front of the track, first the station house, and then the elevator and shutes obstruct the view. There does not seem to be so much danger from the east bound trains, and yet there is danger from that direction. There is very great danger from west bound trains when moving rapidly. It is a well known fact that people using highway crossings at grade over railways are dependent for protection upon the vigilant use of the two senses of sight and hearing, and are held by the courts to the careful use of both.

The situation and the location of the elevator and other buildings in this case pretty effectually cut off the use of the more efficient of these senses. The whistle and the bell, if used, and the rumbling of the wheels if the winds are averse may not be heard, and death or disaster ensues. The evidence detailed by people who use the crossing in question was all to the effect that it was a very dangerous crossing. One witness said it was "a dangerous place both for man and beast." Another witness said it was the most dangerous crossing he ever saw, on account of the elevator, the diagonal direction of the road, and the reckless manner of running of trains by the engine men; the evidence shows that many trains daily pass through at a very high rate of speed, without stopping at Murray. Several personal experiences were given by witnesses, showing almost miraculous escapes from death or injury. The situation and the evidence brings the Commissioners to the conclusion that the danger at this crossing is extreme.

It is the main thoroughfare of the town. Part of the business of the town is done on the north and part on the south side.

Certainly in such a case while the highway traveler is held to a high degree of care, the railway itself will be held to an equally high degree of care. Neither party could be declared to have an exclusive or paramount right to the crossing. Their use is necessarily joint. If the crossing is extremely dangerous, if the highway traveler is put in a situation which precludes him from the use of the valuable sense of sight, and throws him upon the use alone of the less valuable sense of hearing, surely the railway, if in its power, should as far as possible remove the obstructions to the sense of sight located on its right of way, or if that be impossible or impracticable, then some other method should be adopted for compensating the traveler for loss of sight, such as passing the crossing at a low rate of speed, erecting or aiding in the erection of a viaduct, or employing and keeping at the crossing a flagman, and in such cases involving the safety of the public at a point where the public has common right with the railway, the question of expense cannot be regarded, but the whole degree of care must be taken, cost what it may.

There are in the State of Iowa, as shown by the railway reports in this office, 7,310 highway crossings at grade, or nearly one for every mile of railway in the State.

The Chicago, Burlington & Quincy has	1,092
The Chicago, Rock Island & Pacific has	655
The Chicago & Northwestern has	1,096
The three roads have	2,843

highway crossings at grade. All these roads and others are constantly running fast freight trains, and it seems probable that increasing commerce will demand more and faster freight trains, which will result in increasing danger at crossings like the one under consideration, so that the duty of the railways seems to be in the line of increasing care and watchfulness at such crossings.

Last year in Iowa eight persons were killed and fifteen injured at highway crossings.

The evidence shows that the elevator in question is the property of an individual, upon grounds leased from the railway company being upon the right-of-way; that the lease is to run twenty years from date, or until the railroad company shall order its removal.

This power of ordering the removal remaining by stipulation in the company, it becomes a serious question whether it may not be the duty of the company to take steps under the contract for its removal. The Commissioners are asked to order its removal.

In view of the property rights involved, the Commissioners do not think their powers extend so far. Courts alone can construe contracts and determine rights thereunder, and declare objects nuisances and order their removal. But in view of the danger of the situation, the Commissioners recommend to the respondent a careful consideration of the terms of the lease, with a view to determining the right on its part to order the removal of the elevator, and say that in their opinion the respondent should either order the removal of the elevator, or if that be found impracticable that extraordinary care be taken in the operation of trains at this crossing, by special orders to trainmen and reduced rate of speed of all trains, or by adopting some other method, such as having a flagman at the crossing, a viaduct or some other expedient, the method adopted being a matter of detail which naturally must be left to the operating road. Less than this cannot in their opinion be expected from the respondent. The Commissioners regard the habit which seems to be too common, or putting highway crossings at grade across station grounds, as extremely dangerous, and one which legislative action might be profitably invoked to prevent.

Des Moines, Iowa, August 17, 1886.

HISE BROTHERS, WASHINGTON, IOWA,
vs.
CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.
Shipping facilities for dairy products.

Filed June 8, 1886.

DECISION OF THE COMMISSIONERS.

On June 5, 1886, J. G. Hise & Co. dealers in butter, eggs and poultry at Washington, Iowa, made complaint to the Railroad Commissioners that the Chicago, Rock Island & Pacific Railway Company, while running lines of refrigerator cars from Oskaloosa and Kansas City through Washington to Chicago, refuses to carry in these cars butter from any local stations to Washington, and they ask if that is not discrimination. Mr. Kimball, vice-president, replies that it is not, as no shipper is permitted the use of these cars except for shipments to Chicago and the seaboard. He says that for the purpose of encouraging the development of the dairy products of Iowa the company furnishes a fast time schedule, and a line of refrigerator cars iced without charge to the shippers for the expeditious transit of these products to Chicago. That applications have been made on the part of the dealers in Iowa to use this line for short hauls beetween stations. This has been found impracticable, as it would be impossible to run the cars on this time schedule if this local business was allowed, and the amount is too small to furnish special facilities for it. The handling of butter, if done at all, in hot weather, must ba done in refrigerator cars, as it is of so delicate a character that once heated it can never be restored to its original condition. On the posted time card of these refrigerator cars, among the rules and regulations the following is found: "Way freight between stations on the route cannot be loaded in any of these cars." This rule we understand to be inflexible. The reason for it seems to be that the general interests along the lines of this company would suffer, if any other than through business was done on these cars. This may be true, although it does not seem to the Commissioners that a car which stops at every station to take on perishable freight might not discharge it at the same points, without diminishing to any great degree its usefulness as a through line. They are willing to concede, if it does, that the general good requires that the interests of the Iowa dealer should be second to that of the producer.

At the same time, the result of the rule laid down seems to be this, that no Iowa point shall ever become a market for this class of products. A system that starts with this position as a cardinal point in the management of great interests, contains in it an element that is contrary to the general spirit that should govern the carrier, and has the appearance of unjust discrimination.

The Commissioners would recommend to the officers of the Chicago, Rock Island & Pacific Railway that they give this business a fair trial, and if it

cannot be handled without too great detriment to the general objects for which the line was established, that it may then be abandoned. They see with regret any line of policy adopted by the great corporations that seemed to dictate who shall control and manage any business that originates in the State.

Des Moines, Iowa, June 17, 1886.

PHILIP BUCKLEY, PATTERSONVILLE, IOWA,
vs.
CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.
Fencing.

Filed June 9, 1886.

Mr. Buckley complained that the respondent company had neglected to build its portion of a certain line of fence along his land near Pattersonville, and asked the assistance of the Commissioners to induce the company to perform the work, he being greatly in need of some protection for his cattle. On taking the matter up with the company, the Commissioners were advised July 19th that the fence had been ordered built without delay.

J. N. WALLER, SUPERVISOR ROAD DISTRICT NO. 15, ST. CHARLES TP., FLOYD CO., IOWA,
vs.
CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.
Highway and bridge; unsafe condition of.

Filed June 10, 1886.

Complainant in his petition to the Board sets forth that upon the highway leading north from Charles City and crossing respondent's right of way there is a culvert made necessary by the building of the railway across the highway; that the bridge over this culvert has become unsafe and unfit for use; that he has caused notices to be served upon the agents of the company notifying them to repair the bridge, but the company disclaims any responsibility in the matter. He therefore asks the Commissioners to require the company to repair the bridge and culvert. The petition was referred to General Manager Miller, and on the 5th of November, Commissioner Coffin visited the premises and investigated the matter, and a report of his inquiries was forwarded the officers of the company. A further examination was made by the engineer of the railway, and the general manager subsequently informed the Board that he had directed the bridge to be put in safe condition as soon as the weather would permit.

CITIZENS OF COUNCIL BLUFFS, IOWA,
vs.
VARIOUS RAILWAY LINES.
Union Depot.

Filed June 12, 1886.

On June 12, 1886, the citizens of Council Bluffs, through E. H. Merriam, Chairman of the Citizens Committee, petitioned the Commissioners to require the several railroad companies whose lines terminate in the city of Council Bluffs to erect and maintain at some convenient point a union local depot. Although satisfied that under the laws the Board had no power to order a union depot, the Commissioners opened correspondence with the various roads interested, with a view if possible to aid in bringing about the erection of such a depot at Council Bluffs. The answers obtained led to a communication to Mr. Merriam, July 30, 1886, in which it is said: "The fact that there is already a union depot (Union Pacific depot) within the limits of the city is quoted as against the plan. It seems probable, however, that by direct communication on the part of the citizens of Council Bluffs with the representatives of the various roads terminating in the city, and an organization under the laws of the 20th General Assembly, the matter can be successfully accomplished."

CITIZENS OF SHELDAHL, IOWA,
vs.
CHICAGO & NORTHWESTERN RAILWAY CO.
CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.
Application for freight station at crossing.

Filed June 18, 1886.

DECISION OF THE COMMISSIONERS.

On May 31, 1886, a petition signed by 51 persons, citizens of Sheldahl and vicinity, was filed in this office, asking the Railroad Commissioners to order the Chicago & Northwestern Railway Company to establish a depot "to receive, forward and deliver local freight" at the crossing of that road with the Chicago, Milwaukee & St. Paul Railway, one and a half miles north of Sheldahl.

The petition was forwarded to both roads, and the General Manager of the C., M. & St. P. R'y answered that they were now furnishing all the facilities, and but little business offered, in proof of which they show for three months a total weight of 7,830 pounds, and freight charges of $13.93.

The Vice-President of the C. & N. W. R'y Co. replies that the Sheldahl station furnishes ample facilities for all business offering, and they see no reason for maintaining another station so near. On June 22d a remonstrance was presented to the Board, signed by 31 citizens of Sheldahl and vicinity, asking the Commissioners not to order a freight station at that point.

On June 28th, Mr. A. M. Jenks replies to this remonstrance, and tenders a petition with 300 names, which he thinks he can get in favor of the new station for freight. The Commissioners are of the opinion that in ordering a joint station for the transfer of passengers at the junction of the two roads, they carried the authority conferred upon them by the law to the full extent that public interest required, and that any further requirement would only seem to injure interests already established, without conferring any public benefit to compensate.

Des Moines, July 9, 1886.

J. L. ONNEREM, THOR, IOWA,
v.
CHICAGO & NORTHWESTERN RAILWAY CO.
Application for rehearing.

Filed June 18, 1886.

DECISION OF THE COMMISSIONERS.

On page 558 of the Commissioners' report for 1885 will be found the decision of the Board in this case. The Commissioners there recommend that "cattle-guards be put in on the lines of these cultivated lands." Afterward upon receiving a letter from Mr. Onnerem, complaining that his line was still left unprotected, one of the Commissioners addressed Mr. Hopkins, Superintendent, a letter asking him what was contemplated with reference to Mr. Onnerem's line and the cattle-guards desired. Thereupon Mr. Cook, counsel for the C. & N. W. Ry. Co., appeared and asked for a rehearing, and was heard at length in argument orally and afterward in writing. He says Mr. Onnerem's grievance is a private one. So the Commissioners understood, and made no order, but made a recommendation. (See above.)

He suggests that the Board of Railroad Commissioners is a judicial body; that both railroad companies and people are alike interested in its success, and the success of every such tribunal depends upon its assuming no more than it can accomplish within its jurisdiction, and that there can be no surer means of failure than for members individually or collectively to assume to act as arbitrators in every individual or private grievance. That if the complainant has a dispute with the respondent, it is a private matter to be decided by the courts, and that the Board organized by the public to

protect public rights only ought not to interfere even to the extent of throwing its influence on one side or the other; that it is clear that the decision of the Board could not be certified for enforcement, and therefore its opinion ought not to be officially given even by way of advice.

Any action the Board has taken is already a matter of record and given to the public in its report of 1885, page 558, and in view of the above remarks made by counsel for the respondent it seems proper to say that the Board of Railroad Commissioners have not intended to thrust themselves as arbitrators upon any parties, and have always when advised that either party to a controversy over which they have no jurisdiction by the law felt unwilling to submit the controversy to the Board, declined to act in the matter.

In this case, as the petition for rehearing comes from one of the parties, who objects to any action in the matter in controversy, on account of a want of jurisdiction on the part of the Board to act, and as the question in controversy, namely, whether the respondent is bound under the law to put in cattle-guards at the line of complainant's land, is one which must be settled by the courts, the Commissioners decline to take any action in the matter, and remit the parties to the forum and the remedies provided by law.

Des Moines, Iowa, August 17, 1886.

CENTRAL IOWA RALWAY COMPANY, *Applicant*,
vs.
MARY BALDWIN, I. M. GIBBS, SARAH J. MOORMAN, OF OSKALOOSA, IOWA. } *Additional depot grounds.*

Filed June 24, 1886.

The Central Iowa Railway Company made application on the 24th of June, 1886, showing that they desired to condemn for additional depot grounds certain real estate in Oskaloosa, Mahaska county, Iowa, owned or claimed by the respondents, and wished the report of the Board of Railroad Commissioners, as required by Chapter 190, Laws of the Twentieth General Assembly. On the 21st day of July, 1886, the Commissioners met the respective parties; ascertained that the owners had been duly and legally notified of the application, inspected the premises, heard the statement of counsel and claim of the parties, and determined that there existed a necessity for condemning the grounds for depot purposes, in addition to the lands now held for that purpose; issued their report by certificate to the Clerk of the Circuit Court of Mahaska county, Iowa, and filed the same in his office on the 19th day of August, 1886.

JOHN DORCAS, SHILOH, IOWA,
vs.
CHICAGO & NORTHWESTERN RAILWAY CO. } *Failure to furnish sidetrack facilities, as per contract.*

Filed June 26, 1886.

In a letter to one of the Commissioners dated June 28, 1886, Mr. Dorcas complained that the Chicago & Northwestern Railway Company, when they obtained the right-of-way through his farm in 1873, gave him a written contract to construct a sidetrack for the use and convenience of his farm in the shipment of live stock, grain, etc., the work to be completed immediately. That said track never was built, although the attention of officers of the company had frequently been called to it. Complainant was requested by the Commissioners to send them the original or a copy of the deed for right-of-way, and any papers in his possession that would throw light on the case, informing him at the same time that no charge would be made for anything the Board might do, there being no costs in a proceeding before the Commission. This request was repeated, the last time on September 16th, and six weeks having elapsed, they conclude that Mr. Dorcas does not care to press the case further.

J. W. WITHAM, SPIRIT LAKE, IOWA,
vs.
BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY CO. } *Excessive passenger rates.*

Filed July 7, 1886.

In a letter dated July 5, 1886, the complainant informed the Commissioners that the Burlington, Cedar Rapids & Northern Railway Company were charging ten cents for carrying passengers from the station of Spirit Lake to the Hotel Orleans, a distance of one mile, this being in direct violation of the statutes regulating passenger fares within the State. The matter was presented to the officers of the company, and the Board was subsequently advised that a new tariff had been put in force on the Iowa Falls division of the road on August 1st, making the fare between the points mentioned five cents, as asked for by complainant.

J. W. TOWNSEND, KAHOKA, MISSOURI,
vs.
CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.

Alleged excessive rates on oats shipped from Croton to Keokuk.

Filed July 7, 1886.

DECISION OF THE COMMISSIONERS.

Messrs. Townsend & Gares complain that the Chicago, Rock Island & Pacific Railway Company charge them on oats shipped in bulk from Croton to Keokuk, a distance of 25 miles, 6½ cents per hundred pounds. They say that the rate is excessive and out of all proportion to rates in almost any direction. The parties claim that 5 cents per hundred pounds is a reasonable rate, in fact a liberal one, and that 4½ cents would be the proper charge. It does not seem to be understood by the complainants that the law confers no power on the Iowa Commissioners to fix rates. The answer of the Company to the complaint is that this tariff fixing the rates complained of was submitted to the Commissioners and approved by them as reasonable, and that ten of the cars were foreign cars, and brought to Croton without charge, for the sake of their being loaded through to St. Louis. On these cars the railroad company paid mileage. It is true that the Commissioners approved of this tariff and held it was reasonable; although this was some years ago, they have not been called upon to pass an opinion on the reasonableness of tariffs since. They do not regard the rate upon a through line, competing with the Mississippi river from Keokuk to St. Louis, as the proper criterion from which to fix rates on an interior line doing a small amount of business.

The rate from Croton to Keokuk is the same, dropping fractions, as was called for in the "Granger Tariff." In the last schedule of maximum rates made by the Illinois Railroad Commisssioners for roads included in class B, the rate on grain per hundred pounds for 25 miles is 7 cents. The rate fixed by the Minnesota Commissioners, June 29, 1886, is for 20 miles 6 cents per hundred pounds; for 28 miles, 6½ cents. The table in which this latter is found is claimed by the Commissioners as a very large reduction on former rates, although the reduction on short distances is slight. As at present advised the Commissioners do not consider the rate unreasonable.

Des Moines, Iowa, August 26, 1886.

C. J. NASH, OTTUMWA, IOWA,
vs.
WABASH, ST. LOUIS & PACIFIC RAILWAY CO.
CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.
CENTRAL IOWA RAILWAY COMPANY.

Mileage tickets.

Filed July 8, 1886.

DECISION OF THE COMMISSIONERS.

On July 7, 1886, Mr. C. J. Nash called the attention of the Commissioners to the rule adopted by the Wabash, St. Louis & Pacific Railway, running between Ottumwa and Given, Iowa, on the Keokuk and Des Moines division of the C., R. I. & P. R'y, "that it will not honor on this portion of the line the mileage tickets of either of the three roads," (C., R. I. & P.; W., St. L. & P., and Central Iowa), but the fare must be paid in cash. The company admits the facts as stated and assigns as the reason that it is, by the terms of its contract, required to account to the Rock Island road at the rate of three cents per mile for all passengers it carries between the points mentioned, and cannot honor tickets sold at less than that rate.

This business properly belongs to the C., R. I. & P. R'y, and should be carried on its trains. The Commissioners agree with this proposition, and are clear that the Wabash Company on this road over which they lease the right to run their cars, can properly refuse to accept the mileage tickets of the C., R. I. & P. R'y, as also the Central Iowa. This, however, in the judgment of the Commissioners does not apply to the mileage tickets sold by the W., St. L. & P. Company, unless there should be in the book a special notice to purchasers that these mileage tickets are not good over the leased roads. The Commissioners think it is competent for the company to limit their mileage tickets to their own lines. Not having done so when the tickets were sold, they should accept them on their trains, or all lines that they operate.

Des Moines, Iowa, October 30, 1886.

DES MOINES, IOWA, Dec. 2, 1886.

A. A. TALMAGE, ESQ., *General Manager W., St. L. & P. R'y, St. Louis, Mo.:*

DEAR SIR—On October 30, 1886, the Iowa Railroad Commissioners, in the case of C. J. Nash, held that the mileage tickets sold by the W., St. L. & P. R'y should be good on their trains over the leased lines, unless there should be some condition in the mileage ticket book limiting them to lines owned. This position they believe is legally correct. A copy of the opinion of the Commissioners was sent you. On November 20th they are informed that these tickets are refused on the line between Ottumwa and Des Moines. The inference is that you decline to accede to the recommendation of the Commissioners. In case this is your posion, please so notify them.

It will become their duty under the provisions of Chapter 133, laws of the Twentieth General Assembly, to certify this to the Attorney-General, that the court may determine whether the "order is reasonable and just." Please give the Commissioners your answer as soon as practicable.

By order of the Board.

E. G. MORGAN, *Secretary.*

(On December 6, 1886, Mr. Talmage notified the Commissioners that orders had been given to honor these mileage tickets on all lines.)

ILLINOIS CENTRAL RAILROAD COMPANY,
CEDAR FALLS & MINNESOTA RAILROAD COMPANY,

vs.

WAVERLY SHORT LINE RAILWAY COMPANY.
BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY CO.

Railway crossing in the city of Waverly, Iowa.

Filed July 22, 1886.

DECISION OF THE COMMISSIONERS.

The above case, wherein certain proceedings were pending in the Circuit Court of the United States for the Northern District of Iowa, for the purpose of enjoining the Waverly Short Line and Burlington, Cedar Rapids & Northern Railway Companies, the latter being interested as lessee in the former, from laying track and crossing and operating a line of railway at a point specified across the right of way of the Cedar Falls & Minnesota Railroad Company, now leased and operated by the Illinois Central Railroad Company, was submitted by stipulation dated July 16, 1886, to the Railroad Commissioners of the State of Iowa. The stipulation recites that "all matters of difference whatsoever between said railway companies or either of them, arising or growing out of the attempted crossing by said Waverly Short Line of said line of road and right of way, operated and occupied by said Illinois Central at the point and place aforesaid, are hereby submitted to and shall be heard, adjudicated and determined by and before the Railroad Commissioners of the State of Iowa." The Commissioners are to determine whether the crossing for the Waverly Short Line shall be at grade or over or under the line of the Illinois Central. They are to determine as between the respective companies, how the expense of making the crossing shall be apportioned and paid, shall fix the amount, if anything, that shall be paid for right of way damages. The parties are to have the right to appear and be heard before the Commissioners in support of their respective claims as to said crossing and "such hearing, adjudication and determination shall be full, complete and final," and the companies agree that "they will in good faith abide by, submit to and comply with such judgment and determination." The determination may be enforced in manner provided by Chapter 133, of the laws of the Twentieth General Assembly of the State

of Iowa. "The time, place and manner of hearing aforesaid to be fixed and established by said Board of Commissioners. The suit to be continued and to be dismissed when the decision of the Commissioners is carried out."

The Commissioners fixed Thursday, July 22d, as the day for the hearing, reached Waverly on the evening of that day, examined the crossing and the location, also the plans submitted by the Illinois Central engineer for an under crossing. On the morning of July 23d affidavits were submitted, made by Mr. N. B. Ridgway and S. R. Hunt, establishing the fact that previous to the grading of the track of the Waverly Short Line within one mile of the crossing and fixing its crossing, Mr. Ridgway in the capacity of president of this company had called upon Mr. J. C. Clark, president of the Illinois Central Company in Chicago, and given him a correct profile showing the grades of the Waverly Short Line on each side of the crossing now in controversy, and that Mr. Clark stated to them that his company would interpose no obstruction to the crossing, at that point, and the only condition and requirement made was that they should construct and maintain in good repair a suitable crossing at grade over the track of the Illinois Central road, and when completed he would send some competent person to see that it was properly done. That after carefully examining the profiles he stated to Messrs. Hunt and Ridgway that the point in controversy was as good a one as could have been selected. That on the faith of this agreement of Mr. Clark to allow the road to cross at grade at this point, the Waverly Short Line Company made contracts for grading the road on each side of this crossing, and were compelled to expend large amounts of money that would be useless if they are required to abandon the right of way and line graded. Mr. Clark appends a note to these affidavits, admitting the substance of them to be correct, but says he did not particularly examine them, and had he fully understood the situation, he should have objected to the grade crossing at that point.

The entire controversy was fully reviewed, and an exhaustive argument made by Mr. E. A. Dawson of Waverly for the Waverly Short Line, and the position of the Illinois Central and Cedar Falls & Minnesota fully stated by Mr. W. J. Knight, attorney for these companies. Mr. S. K. Tracy, General Solicitor for the Burlington, Cedar Rapids & Northern Railway appeared for that company. These gentlemen presented a large number of authorities for the instruction of the Commissioners, covering in the main all the recent important decisions and the law on the subject of crossings.

The physical characteristics of the crossing selected are as follows: It is in the valley of a small stream, or rather a depression that carries the water drained, the Commissioners were informed, from a basin containg about 1,700 acres of land, which falls quite rapidly. The crossing selected is about one hundred and fifty feet south of the channel, and the grade of the Illinois Central Road is about ten feet above the bottom of the depression. The point of the crossing is within one hundred feet of the foot of a grade of fifty-nine feet per mile from the south, of six thousand feet in length.

South of this for some distance there seems to be a grade of about twenty-five feet to the mile. One hundred feet north of the crossing the grade is level for three hundred feet, then rises going north for 1,500 feet at the rate of fifty-seven feet per mile; or, to state it differently, the crossing is within one hundred feet of the bottom of a sag, approached on one side by a long fifty-nine foot grade, on the other by a short grade of fifty-seven feet. These conditions alone from the engineering standpoint would prohibit a grade crossing at this point. From a profile of the Waverly Short Line furnished by the Engineer of the Illinois Central Railroad, this crossing is about two hundred and fifty feet east of the foot of a grade of seventy-two feet per mile, for a distance of 4,300 feet. The road to the east continuing to descend quite rapidly 1,000 feet east of the crossing, some question was made as to the accuracy of this profile, and it is possible that there may be errors in it, but not enough to make any material difference. This feature of this line, added to what has been previously stated of the Illinois Central line, satisfies the Commissioners that a grade crossing at this point would have so many elements of danger that it should not be allowed. There is, however, one advantage that is unusual in dangerous crossings: There is nothing to obstruct the view in any direction on either of the roads for a long distance. This, however, they do not think sufficient to counterbalance either of the other elements of danger.

The engineer of the Illinois Central Company proposes to deflect the Waverly Short Line a point west, and run under the bridge over the depression above alluded to, the grade to be three feet above the bottom of the depression. This would raise the grade at this bridge thirteen feet, and he estimates the cost to be $5,000. The additional cost of right of way, new grading, etc., on the Short Line would not probably be less than $3,000, or the whole expense of both roads would not be less than $8,000.

The Commissioners did not regard this plan as suitable, owing to the fact that at times large bodies of water would pass through this bridge and interfere with its use for railroad purposes, tearing out track, etc. The Commissioners suggested that the seventy foot grade of the Short Line from the west should be continued to the present crossing, and the grade of the Illinois Central road be raised to allow the Short Line to pass under at this point.

This would raise the grade about eighteen feet. On this the engineers of the two companies have submitted estimates. That of the Short Line Company is $12,559.23, that of the Illinois Central $13,380.00. Assuming the larger amount to be correct, and the change required of the Waverly Short Line at $220, the total amount required to make the crossing would be $13,600.00.

The Commissioners acting as arbitrators between the disagreeing roads in this case do not find their powers and jurisdiction in the general laws of the State creating the Board, but altogether in the stipulation of submission. By that their powers and jurisdiction seem to be full, and co-extensive with the whole subject. All matters of disagreement are submitted. They are to determine the right of way damages; whether the crossing shall be at,

over or under grade, and to apportion the cost of the work necessarily to be done in effecting the crossing. It was said in the argument of counsel, and we think truly, that the agreement of submission clothed the arbitrators with all the powers both of a sheriff's jury for determination of the right of way damages, and also those of a court of equity with reference to the whole subject.

The inquiry, then, from a legal standpoint, must be two fold, namely, with reference to the right of way law, and again with reference to equitable considerations. For convenience the old road will be designated as the senior road, and the new road seeking to cross as the junior road. It will be important to ascertain the rights of the senior and junior roads with reference to their respective franchises. The senior or old road then has no absolute rights over the new road, except its property in its roadbed for the purpose for which it was constructed. The junior road is being constructed over a different route for a precisely similar purpose, and may have a co-operative use of the same property under the law.

Under section 1265 of the Code it is authorized "to construct and carry its railway across, over and under any railway, when it may be necessary in the construction of the same." The law further provides that such crossings shall be so constructed as not "unnecessarily to impede the travel, transportation or navigation upon the railway so crossed.

It is evident that certain questions are left open, and to be determined according to the circumstances of each case. These are, whether the crossing shall be at grade, under grade or over grade; whether it is necessary to cross the senior or old road; and whether the proposed crossing unnecessarily impedes the travel and transportation of the old or operated road. The law is silent as to the method by which the several questions which may arise and about which there may be disagreement, are to be determined. Usually such questions are decided by the courts. But it was very earnestly contended by counsel for the junior or new road that all these questions were to be determined by the road desiring to cross, and the case of the *Lake Shore & Michigan Southern Railway et al. v. Chicago & Western Indiana Railway Co.*, 97 Ill., page 506, was cited as maintaining this claim: On page 519 of the opinion Judge Dickey says, speaking of the Illinois law. "The railroad act authorizes appelle to cross or intersect any other railway before constructed at *any* point on its route," (*which it is also authorized to select*) "and upon the grounds of such other railway company." With reference to the above statute the Supreme Court of Illinois held in the case cited *supra* that "the railroad company seeking the right of way must select the place and *manner* of the proposed crossing." Counsel contended that the manner being left to the junior road for its selection, included all the details of the work, whether the crossing should be effected at or over or under grade, and all other details. This view the Commissioners cannot take for several reasons. The Illinois law as quoted by Judge Dickey and construed by the Supreme Court expressly gave to the junior road the right to select the point of crossing.

The Iowa law puts two limitations upon the right of crossing: It must

be necessary to cross at, over or under grade, and the crossing must not unnecessarily impede travel and transportation of the railway crossed. While it might be held under the Illinois law, and it was, that the junior road could select the point and manner of crossing, yet it seems to us that the Iowa law, imposing restrictions as to the necessity for a crossing at, over, or under grade, and inhibiting an unnecessary hindrance of travel and transportation on the senior road is so different in its terms, that the decision on this point can have but little weight in giving construction to our law. Our own law does not in terms give the junior road the right to select the point of crossing. It gives the right to cross if necessary. By the Illinois law, "in case the right of way for the crossing of another railway cannot be obtained by consent or agreement with the owners thereof, as to the amount of compensation to be paid therefor, or the points and manner of such crossings and connections," it is provided that the "same shall be ascertained and determined in the manner prescribed by law;" and it then provides for the ascertainment of the damages by a jury, and the court says: "The language of this statute is general, and so made for the purpose of embracing all cases where the right to exercise the power of condemnation should be allowed by law. The language is applicable in its terms as fitly to a case wherein the right of way across another railway is sought, as it is to the case where the right of way across the land of a citizen is desired." Same case, 97 Ill., pages 518 to 519.

So we conclude that the law of Illinois is so different in terms from that of Iowa, that the decision cannot aid in the construction of our law. We understand the stipulation of submission to give us full power over the manner of crossing, that is to say, whether it shall be at, over or under grade. But it was urged by counsel for the junior road that while the terms of the submission were broad enough to give us as arbitrators the power to determine the manner of crossing, yet the law, giving it the construction contended for upon the authority of the Illinois case, precluded us from determining any question save the damages and the apportionment of the cost of the work. What we have already said will show that we do not take this view of the case. We believe from an examination of such authorities as have been within our reach in the limited time we have had, owing to the nature of the case, that when there has been a right to joint occupancy and a co-operative use, courts have in the exercise of equitable powers determined the relative rights and duties of the disagreeing parties, and we think the stipulation of submission grants to us for the purposes of the case just such powers as a court would have.

In the case of *Railway Co. v. Alling, Denver & Rio Grande Railway Company v. Canon City & San Juan Railway Company*, 99 U. S., 463, the Supreme Court of the United States seems to have proceeded upon the idea that it was the province of a court of equity to hear and determine the rights of contending railroads jointly occupying the same road-bed, track or right of way. In the case of *Chicago & Northwestern R'y Co. v. Chicago & P. R. R. Co.*, 6th Bissel's Reports, page 221, Judge Drummond says: "I an inclined to think that under certain circumstances an application may be made to a

court of equity for the purpose of controlling to some extent the right of one railroad to cross another." I am more and more inclined to hold that it is the duty of a court of equity to interfere in cases of this kind, unless the legislature has unmistakably declared what the rule is. If the legislature comes in and says all crossings shall be located in a particular way as a police matter, we will submit. But so long as they have left it open, I am inclined to hold that a court of equity can protect and assert the rights of railroads, the old and the new, and those of the public."

The case Judge Drummond was considering was in its facts quite similar to the one under consideration. The C. & P. wished to cross the C. & N. W. at grade. At that point the grade of the C. & N. W. road was 24 feet to the mile, and the danger was increased by the line there taking a sharp curve to the north through a deep cut about one thousand feet in length, shutting off from view trains approaching from the west on either line. Some 500 feet distant an elevated crossing could be made, which would cost about $13,000 more, and an injunction was granted restraining the junior road from crossing at grade. In speaking of the necessity of an over crossing, Judge Drummond says: "The crossing of a road at grade involves a continuing, never-ending expense and damage to both roads. It is not a question of a day, a month or a year, but it is a question of all time, so to speak, at any rate for an indefinite time." The question of the apportionment of the costs between the two roads is one attended with great difficulty. We have been unable to find any precedents, but as we find that the cost of going under grade is much greater than at grade, and as the senior road is benefited by the under crossing, we have sought to apportion the cost upon principles which we believe to be just and equitable.

On this precise point Judge Drummond says: "If there is any additional expense involved in this to the new road, I do not say that expenditure would have to be incurred exclusively by that road. I should be very much inclined to apportion the expense, under the circumstances of the case, because the old railroad comes in and asks for the interposition of a court of equity, and under the equity rule might be required to be bear its proper share of the expense, because the crossing at elevation is for the common advantage of both."

In our determination we have sought to provide for and protect both roads, the old and the new, also the public, and to so order the crossing as in the least degree possible to impede travel and transportation on the senior road.

FINDING OF ARBITRATORS.

We therefore find and report, inasmuch as it was conceded on argument that the damages for right-of-way were largely nominal, that the Waverly Short Line pay as right-of-way damages to the senior road the sum of fifty dollars ($50).

That the junior road should pass under the senior road at the point indicated by its graded line.

That the junior road should pay the entire cost of the bridging made necessary by the crossing, and after said bridges are built, it shall become the duty of the senior road perpetually to maintain the same.

That the actual cost of the balance of the work should be paid in equal proportions by the junior and senior roads; that is to say, each shall pay fifty per cent of the remaining cost, after building bridges, and the senior road should perpetually maintain the same. This work from its character and its connection with the use of the road, must necessarily be done by the senior road, except any changes that the junior road may be compelled to make on its line, which latter changes should be made by the junior road at its own expense.

The payments by the junior road to be made monthly on the estimates of the engineer in charge of the work. Opportunity should be given the junior road to verify the correctness of the estimate.

Payments to be made for the amount of work done in one month on the 10th day of the ensuing month.

We have not information sufficient, nor do we think it within the range of the submission to determine questions which may arise between the lessors and lessees of the two roads.

It has been suggested that we should make some order as to security to be given by the respective roads for the performance of this award, but as the stipulation provides that the action now pending in the United States Circuit Court shall "be dismissed when the decision of the Commissioners is carried out," it seems to us if there is no compliance within a reasonable time, ample relief can be found.

Des Moines, Iowa, July 30, 1886.

PETER A. DEY,
JAMES W. MCDILL,
L. S. COFFIN,
Railroad Commissioners and Arbitrators.

ATTEST:
E. G. MORGAN, *Secretary.*

A. KEELER, IMOGENE, IOWA,
vs.
COUNCIL BLUFFS & ST. LOUIS RAILWAY COMPANY. } *Discrimination.*

Filed August 10, 1886.

STATEMENT OF THE CASE.

On August 12, 1886, Mr. A. Keeler of Imogene, Iowa, writes the Commissioners that the Council Bluffs & St. Louis Railway Company charged him 13½ cents per hundred weight by the car-load lot for posts brought him from

Pattonsburg, Missouri, while for the same service this company charges other parties 7½ cents, making a discrimination against him of fourteen to eighteen dollars per car, the distance being about one hundred miles. The second charge is that the rate is extortionate, being nearly three cents per ton per mile. The third charge is that the agent informed him when he applied for a rate that it would be 7½ cents per hundred pounds. There were no rates posted in the depot.

Thomas McKissock, receiver, under date of September 11th replies that the car was carried 78 miles in the State of Missouri and 27 in the State of Iowa, or a distance of 105 miles, and that the tariff rate is thirteen cents) hundred. In January, 1886, the division freight agent of the Wabash, St. Louis & Pacific Railway, then operating this line, made a special tariff, which he, as receiver, had continued in force, by which posts would be hauled from Pattonsburg to Shenandoah, 96 miles, at 9 cents; Imogene, 105 miles, no rate quoted; Malvern, 118 miles, 9½ cents. He also says that intermediate stations were to be charged no higher than the stations either side, or as the Commissioners understand him, admitting that the rate charged Mr. Keeler should have been not to exceed 9½ cents.

Pattonsburg is the southern terminus of the C. B. & St. L R'y, the yards and station at this point belonging to the Wabash company, which does the business of both roads, making bills to all points reached by either. Mr. McKissock denies that the agent at Imogene gave Mr. Keeler the rate of 7½ cents on the posts.

The Commissioners called for testimony, and Mr. Keeler furnished an affidavit that on the — day of May, 1886, he asked the agent of the C. B. & St. L. R'y at Imogene for a rate on posts by the car load from Pattonsburg to Imogene, which he gave him as 7½ cents per hundred pounds; that he ordered the posts and on their arrival was charged 13½ cents, and the reason given for the extra charge was that special rates were given to those only who shipped through Col. Baker, who had been shipping during the year past to George Palmer and others at the rate of 7½ cents per hundred.

The Commissioners then called on Mr. McKissock for denial, which was furnished in an affidavit of George A. Morse, who had been station agent at Imogene since December, 1885 Mr. Morse swears that he never furnishd Mr. Keeler a rate of 7½ cents, nor did he ever talk with him about rates until the car was received. He further stated that parties had received posts billed at Pattonsburg at 7½ cents, but since September, 1886, this special rate had been withdrawn.

OPINION OF THE COMMISSIONERS.

In our judgment it makes very little difference whether the agent furnished Mr. Keeler the rate claimed or not; it is fair under the circumstances to presume that he was legitimately under the impression that his rate would be the same as that of other shippers. Mr. Morse frankly and without equivocation says: "I further state that parties at Imogene have received posts billed from Pattonsburg, Mo., at 7½ cents per hundred."

Section 11 of the Commissioner law reads as follows: "No railroad corporation shall charge, demand or receive from any person, company or corporation for the transportation of persons or property, or for any other service, a greater sum than it shall at the same time charge, demand or receive from any other person, company or corporation for a like service, from the same place, or upon like condition and under similar circumstances; and all concessions of rates, drawbacks and contracts for special rates shall be open to and allowed all persons, companies and corporations alike, at the same rate per ton per mile by the car-load, upon like condition and under similar circumstances, unless by reason of the extra cost of transportation per car-load from a different point, the same would be unreasonable and inequitable; and shall charge no more for transporting freight from any point on its line than a fair and just proportion of the price it charges for the same kind of freight transported from any other point."

The action of the company is so clearly a violation of this section of law, that the Commissioners deem it unnecessary to discuss it. They, therefore, recommend the receiver that he refund Mr. Keeler the amount paid on his freight for posts in excess of the 7½ cents per hundred charged other parties. As the second and third charges are not necessary for reaching a conclusion in this case, they have not deemed it necessary to investigate them.

Des Moines, Iowa, September 29, 1886.

(The Commissioners were informed by complainant on November 17, 1886, that he had received $13.80 from the company and was satisfied.)

TRUSTEES OF UNION TOWNSHIP, BOONE CO., IOWA,
vs.
MINNEAPOLIS & ST. LOUIS RAILWAY COMPANY.
} *Highway crossing.*

Filed August 23, 1886.

DECISION OF THE COMMISSIONERS.

The original complaint was made August 21, 1886, and from the papers submitted it appears that this is a public highway, and had been in use six or seven years prior to the construction of the railway. This the Commissioners understand the company to admit. If not, the statements of several persons seem to settle it beyond question. Section 1262 of the Code says that "any railway corporation may raise or lower any turnpike, plank road or other highway, for the purpose of having its railway cross over or under the same; and in such cases such corporation shall put such highway as soon as may be, in as good repair and condition as before such alteration at such place of crossing." In the opinion of the Commissioners it is the duty of the railway company, when passing over a highway, to make the crossing practically as good as before, as soon as this can be done, regardless of the condition of the highway at other points. The neglect of the township authorities to keep the highway generally in good repair does not justify the railway company in a refusal to construct the crossing.

The Commissioners would recommend to the railway company that "as soon as may be" they put the highway "in as good repair and condition as before such alteration at such point of crossing."

Des Moines, Iowa, Oct. 26, 1886.

On December 7, 1886, the Commissioners were notified by Vice-President Truesdale that he had completed the work on the highway to the full satisfaction of complainants.

D. H. McDANELD & CO., IOWA CITY, IOWA,
vs.
BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY CO.
} *Overcharge.*

Filed August 26, 1886.

On May 18, 1886, D. H. McDaneld & Co., of Iowa City, wrote the freight agent of the Burlington, Cedar Rapids & Northern Railway, at that point, complaining that they were charged on this road twelve cents per hundred pounds, in all $27.72, on a lot of dead hogs from Cedar Rapids to Iowa City, a distance of thirty-two miles, while they charged on the same lot from Belle Plaine to Cedar Rapids, a distance of thirty-five miles, seven cents per hundred, or $16.17. The distance being less, the excess charges amount to $11.55 more. This matter was called to the attention of the Railroad Commissioners on the 26th of August, and was submitted to the company on the same day. After examination of the matter, President Ives sends the Board a letter from the general freight agent, who claimed that the hogs died of the cholera, and it might be a question whether they could be compelled to handle this freight.

The rate, Mr. Ives said, was fifth class, which he regarded as none too high for this freight, and adds that they do not want it at any price, and does not think they could be required to receive and forward it. The correspondence was submitted to complainants on the 28th of September, and on December 18th the complaint was withdrawn.

A. A. HIBBARD, PAULINA, IOWA,
vs.
CHICAGO NORTHWESTERN RAILWAY COMPANY. } *Stock killed.*

Filed September 2, 1886.

September 2, 1886, Mr. Hibbard notified the Commissioners that the respondent, in operating its trains the fall preceding, had killed a fine calf belonging to him, and did not pay him the value of the same. The attention of the company being called to this claim, the loss was adjusted, and, on October 26, 1886, the complainant so advised the Commissioners.

J. D. NEWCOMER, ELDORA, IOWA,
vs.
CENTRAL IOWA RAILWAY COMPANY. } *Failure to stop passenger trains.*

Filed September 10, 1886.

DECISION OF THE COMMISSIONERS.

On September 9th, 1886, J. D. Newcomer and C. D. Abbott came south on the Burlington, Cedar Rapids & Northern Railway to Abbott Crossing, arriving there at 12:50 in the morning, expecting to take the 1:30 A. M. train south on the Central Iowa Railway. The train came to a full stop at the crossing, but passed the platform and depot where they were directed by the agent to stand to take the train, without stopping for them. The parties having entered complaint before the Board, in reply to a letter from the latter, Mr. Dudley, the General Manager, says that upon investigation he finds that neither the engineer nor conductor saw the parties, and as they rarely get passengers there for this train, probably did not specially look for them.

Chapter 24 of the laws of Twentieth General Assembly requires "that all railroad corporations shall at all points of connection, crossing or intersection with the roads of other corporations unite with such corporations in establishing and maintaining suitable station houses and platforms for the convenience of passengers desiring to transfer from one road to another, and for the transfer of passengers' baggage or freight, whenever the same shall be ordered by the Railroad Commissioners; and such corporations shall, when so ordered by the Railroad Commissioners, keep such depot or passenger house warmed, lighted and opened to the ingress and egress of all

passengers a reasonable time before the arrival and until after the departure of all trains carrying passengers on said railroads, * * * * * * * and said railroads shall stop all trains at said depots at said connections, crossings or intersections for the transfer of passengers, baggage and freight, when so ordered by the Railroad Commission."

The depot at the Abbott crossing was erected before the passage of the law above quoted, under the orders of the Railroad Commission, the power to make the order having been derived from another law, so that it was not necessary to make a special order in this case. It seems to the Commissioners that the failure to stop this train was a disregard of the duty imposed by law, and the neglect of the persons in charge of the train to look out for passengers waiting to take it was censurable. They would recommend that in future the terms of the law be fully complied with.

The depot seems to have been warmed, lighted as required, and an agent there to sell tickets.

Des Moines, Iowa, October 26, 1886.

THOMAS MCDONALD, BAYARD, IOWA,
vs.
CHICAGO, MILWAKEE & ST. PAUL RAILWAY CO. } *Farm crossing.*

Filed September 10, 1886.

September 10, 1886, Mr. McDonald called at the office of the Commissioners and laid before them his wish for a crossing over the track of respondents railway on his farm, desiring to know his rights in the matter and to what extent the Board could aid him. On September 15th the Commissioners addressed to him the following letter:

DES MOINES, IOWA, September 15, 1886.

THOMAS MCDONALD, ESQ., *Bayard, Iowa:*

DEAR SIR—The case you present raises some questions that it is difficult to answer. The courts, we understand, have not passed on them. Section 1268 of the Code gives one causeway or other adequate means of crossing to one who owns land on both sides of the railway. You own 160 acres of land, and propose to sell the 80 on which the crossing is: Can you require a crossing on the remaining 80 unsold? It might be argued that the duty of the railway company had been fully discharged as to that piece of land, under the provisions of section 1268 of the Code. The railway company, we understand, has not raised this question. You demand an overhead crossing. The law guarantees "a causeway or other adequate means of crossing," and in *Gray v. B. & M. R. R.*, 37 Iowa, 120, defines a causeway as

an overhead crossing; and where another crossing was proposed, says that whether or not it was adequate was a question of fact, not of law. This Board could investigate and determine whether the crossing proposed is adequate, and report, but as it is a matter of *private*, not *public* right, it could make no order, and your remedy would be with the courts. If you desire, the Commissioners will look over the ground.

By order of the Board.

E. G. MORGAN, *Secretary.*

No reply having been received to this letter, the Commissioners have closed the case.

F. ROYBAR, KEOKUK, IOWA,
vs.
CENTRAL IOWA RAILWAY CO.
BURLINGTON, CEDAR RAPIDS & NORTHERN R'Y CO.

Insufficient facilities for handling baggage.

Filed September 18, 1885.

Mr. Roybar made complaint to the Commissioners on September 7, 1886, that passengers taking the trains on the Burlington, Cedar Rapids & Northern, and Central Iowa at Abbott crossing were obliged to handle their own trunks and baggage, and that no trucks or other facilities had ever been provided for this purpose, passengers being compelled to carry heavy baggage from one side of the depot to the other and load it on trains. Complaints made by him to the officers of these roads he said were ignored.

On receipt of a letter from the Board on this subject, the officers of the roads notified them of their willingness to furnish whatever was necessary for the handling of baggage at this depot, but stated further that it was the business of train men to load baggage. Complainant was notified in accordance with the above.

W. S. RICHIE & SON, MUSCATINE, IOWA,
vs.
BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY CO.
CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.

Overcharge.

Filed September 24, 1886.

On July 1, 1886, Messrs. Richie & Son made complaint to this Board that they were charged on one carload of oats—car No. 469—weighing 22,856 pounds, an excess of $1.20 between Bayfield and Peoria, the oats passing

respectively over the lines of the Burlington, Cedar Rapids & Northern, the Chicago, Rock Island & Pacific and the Rock Island & Peoria roads. It seems that the charge from Bayfield to Peoria in carload lots of 24,000 pounds was ten cents per hundred, and twenty-six cents in less than carload lots. The company treated this shipment as a full car-load, and gave them the benefit of the ten cent rate on 24,000 pounds.

A second car, No. 484, was partially loaded at Bayfield with oats, and on its arrival at Muscatine some rye was put into the car, the two together, however, not making the total of 24,000. On this car they were charged the rate of a full car load of oats from Bayfield to Peoria. There was no charge for the rye put in at Muscatine, but for stopping at that point there was added a switching charge of $3.

On November 8th, and before the Commissioners had determined the case, Richie & Son withdrew the complaint, stating that the same had been satisfactorily explained.

CITIZENS OF ASTOR, IOWA,
vs.
CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

Location of new town near Astor.

Filed September 27, 1886.

DECISION OF THE COMMISSIONERS.

Messrs. Collamore & Campbell, merchants, and ten other business men of Astor complain that the Chicago, Milwaukee & St. Paul Railway Company, upon the completion of their line of railway in 1882 established the town of Astor, and that they purchased lots and erected buildings, and improved and built up the town; that the company has now laid out a town two miles east of Astor which will command most of the trade of the country tributary to both points. They ask the Commissioners, if they can, to take action in their behalf.

The complaint was submitted to Roswell Miller, General Manager of the railway, who admits establishing the station of Astor, and further states that owing to engineering difficulties, the company was unable to make the junction of their Sioux City line with the Council Bluffs line at Astor, as they desired to do; that they must have a station at this junction as a matter of necessity.

The situation as stated is unfortunate, but the Commissioners do not see that anything in the line of their powers will afford relief.

Des Moines, Iowa, October 28, 1886.

OSKALOOSA WATER COMPANY, OSKALOOSA, IOWA,
v.
CENTRAL IOWA RAILWAY COMPANY.
Excessive rates.

Filed September 29, 1886.

On the 28th of September, 1886, the complainant addressed the Board, stating that the respondent refused to haul coal for them a distance of four miles, for less than 60 cents per ton actual weight; that two or three years ago the respondent did the same work for $4 per car. Upon investigation it was found that there had been some disagreement between respondent and complainant, with regard to a contract for water at Oskaloosa. After considerable correspondence, the parties were enabled to settle all their difficulties satisfactorily, as will appear from the following letter written by the complainants December 2, 1886: "We have succeeded in finally closing a deal with the Central Iowa Railway Company for balance of this year and 1887. We thank you for efforts in our behalf, and we believe that your influence assisted us materially in making contract that we have, the railway company reducing the switching rate from $12 per car to $5, which we have accepted."

PETER SCHOOLER, SUMMERSET, IOWA,
vs.
CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.
Highway crossing.

Filed September 29, 1886.

DECISION OF THE COMMISSIONERS.

The complaint made by Mr. Schooler is that for many years before the railroad was built on section 31, township 77, range 23 west, there was a regularly laid out and traveled road to Summerset; that the company had made a crossing when they constructed the road, and maintained it ever since. The owner of the land through which the road passed, desiring to fence his land, by the petition of many residents in the vicinity had the road changed to the land lines, in the expectation that the company would make a crossing where the changed road crossed the railroad, the company having fenced the abandoned road and closed the crossing. To reach Summerset, their market town and post-office, the distance is increased about two miles. The company refused to put in the crossing at the new road, and Mr.

Schooler asks the Commissioners to investigate and determine whether they are not entitled to a crossing.

The reply of the company is that at the August term, 1886, of the district court, the company was indicted by the grand jury of Warren county on complaint of Mr. Schooler and others, for obstructing this highway. As the complainants have previously placed the matter in controversy in the hands of a judicial tribunal, any interference with it by the Commissioners would in their judgment be improper. The court to which they have applied is competent to determine and enforce their rights.

Des Moines, Iowa, October 30, 1886.

MAX H. REHDER, GLADBROOK, IOWA,
vs.
WISCONSIN, IOWA & NEBRASKA RAILWAY CO.
Failure to fence as per contract.

Filed October 1, 1886.

Mr. Rehder sends the Board a copy of a contract given by him to the Wisconsin, Iowa & Nebraska Railway Company for right-of-way through his farm in section 15-86-16, Tama county, and asks that the company be compelled to perform that part of the contract whereby they had agreed to fence their line through his land within ten months after the date of contract. The matter was referred to General Manager McMichael, who wrote the Commissioners that the deed for right-of-way through complainant's land did not contain any clause compelling them to fence, and it had not been done on account of lack of funds for this purpose. Copy of the original contract being sent Mr. McMichael, he advised the Board that he had never seen it before, and was not aware that his company had made any agreement to fence. He further says: "In this case we have no objection to fencing Mr. Rehder's property, and had I known of the conditions (contained in the contract) sooner, I would have had it attended to. Early in the spring, I am assured by our people, we will fence the whole line against stock, and I trust this will be satisfactory to Mr. Rehder."

THE MAYOR AND TRUSTEES OF CORWITH, IOWA,
vs.
MINNEAPOLIS & ST. LOUIS RAILWAY COMPANY.
Highway crossing.

Filed October 12, 1886.

DECISION OF THE COMMISSIONERS.

The complaint made by the mayor and trustees of the town of Corwith, under the provisions of section 15, chapter 77, laws of the Seventeenth General Assembly, is that the streets of the town are parallel to and at right angles to the line of the Minneapolis & St. Louis Railway track crossing the same; that the railway company has never made proper crossings at the point where Main street crosses the main line and sidings of the railway, and asks the Commissioners to order a crossing put in.

The answer of the company is that when the town of Corwith was laid out and platted, neither Main street nor any other street was laid out over the station grounds, but that the company put in a crossing at Elmer street, which was the most convenient street to get freight and passengers to or from the depot. The company further state that they are willing to plank their tracks, if the citizens of Corwith will furnish the timber for culverts to pass the water, and do the work necessary to open the street.

The Commissioners do not believe that any crossing that can be avoided should be made over the station grounds main track and sidings of any railway company, as every crossing at such places they regard as dangerous, and if there is one crossing there now, they certainly will not advise anything that will increase the danger. They have gone so far as to recommend legislation to prevent crossings at stations. They cannot therefore advise the opening of this street.

Des Moines, Iowa, October 30, 1886.

F. P. HESKETT, ET AL.,
vs.
THE MINNEAPOLIS & ST. LOUIS RAILWAY.

CORWITH, IOWA, November 15, 1886.

To the Honorable Board of Railroad Commissioners of Iowa:

GENTLEMEN—Your decision in this case has been farwarded to us, and we are surprised that you should have acted without sending us a copy of the defendant's answer and allowing us to controvert the statements made therein, and in case an issue of fact was thus

formed, give us an opportunity to submit proofs. We herewith forward an amended complaint, and ask and move that you reopen this case and give us a hearing.

F. P. HESKETT, *Mayor,*
For self and other complainants.

Before the Honorable Board of Railroad Commissioners of Iowa.

F. P. HESKETT, MAYOR OF CORWITH, ET AL., *Complainant,*
vs.
THE MINNEAPOLIS & ST. LOUIS RAILWAY CO., *Defendants.*

Come now the complainants, and by way of amended complaint, allege:

First. That the defendant's line of railway was built through section 6 of Mager township, Hancock county, Iowa, in the year 1880, the direction of said railway through said township being from northeast to southwest.

Second. That the same year there was laid out by officials connected with said railway, but in their own behalf, a town plat in said section 6, adjoining and abutting said railway, on the northwest side thereof. The blocks in said plat are rectangular, but the streets do not run according to the four cardinal points of the compass, but run parallel with and at right angles to said line of railway. As originally platted, all of said plat and town was on the northwest side of said railway, and none of the streets running at right angles to said railway (from northwest to southeast) crossed it. Since then all the ground on the southeast of said railway and adjoining it has been platted or subdivided into acre property; that all of said territory and all of said section 6, and other land, is now the incorporated town of Corwith, Iowa.

Third. That complainants are citizens and officers of said incorporated town, as heretofore set forth, and are interested in its prosperity and growth.

Fourth. That said town has now a population of about 400 and is growing rapidly, and has a large trade with the territory lying on the southeast side of said railway.

Fifth. That the business part of said town is on Elm street of said original plat, but popularly called "Main street," which is a street running from the railway just north of the depot, about due northwest to the north boundary of said section 6.

Sixth. That all the trade from the south and east comes into the town upon a public highway, which starts where said Main street (Elm street) ends, and runs thence southeast across said railway, and on southeast to the eastern boundary of said section 6, where it connects with the highway running south or east to all parts of the territory tributary to said town. That this highway was laid out and put on file by the county auditor or board of supervisors of said county from June 1 to September 1, 1886.

Seventh. That the trade from the southeast and southwest all comes into said town over this diagonal highway and thence onto Main street, the high-

way and street being one continuous straight line for the length of one and one fourth miles. There is no other way for said trade to get into said town nor over said highway or street.

Eighth. That said railway has not graded nor put in the crossing where said highway crosses the track, and the same is impassable and cannot be crossed by teams.

Ninth. That now the travel coming from the east, south and southeast comes up on this diagonal highway (running from southeast to northwest), as far as the railroad limits, thence it has to go southwest on southeast side of the railway about twenty rods, behind the depot, through lumber yards and between warehouses, but on no street or highway, and thence crosses the *sidetrack and main track* (but on no street or highway), and thence winds in a northwesterly direction (but on no street), to "Main street" (Elm street.)

Tenth. That the present crossing causes everyone to go about forty rods out of his way each trip, and the present crossing is dangerous on account of sidetrack and main track, with depot, warehouses, lumber yards, etc., obstructing the view, and freight cars usually stand on this part of the side track to be loaded and unloaded.

Eleventh. That the diagonal highway and "Main street" crossing is clear of such obstructions, and would be far safer than the present crossing, which *is on no street.*

Twelfth. That a crossing, by reason of the lay of the land, and other reasons, to be of any service must cross both side track and main track, and the place where the highway—Main street—crosses it is at as safe and convenient a place as can be found to both company and people.

Thirteenth. The county board of supervisors having established a highway across the railroad right of way at the before-mentioned point, your complainants understood it to be the duty of defendants to put in said crossing and keep it in repair.

Fourteenth. Your complainants do not ask any increase in the *number* of crossings, but that a crossing be put on a *highway*, instead of compelling people to go forty rods out of their way, and cross the railway where there is *neither street nor highway.* Your complainants further represent that there is not a single crossing on a street or established highway within the corporation.

Fifteenth. That defendants have made excavations and ditches where the diagonal highway (Main street) crosses the railway, side track and main track, which they ought to fill.

Wherefore they ask that your honorable Board will re-open this case and grant them a re-hearing, and advise them of any answer filed by defendants or other papers so filed, and in case of an issue of fact being formed, that you will call on us for proofs; and in case a disputed question of law arises, that you will call on us for a written argument, and that as soon as possible you will order defendants to put in said crossing.

(Signed) F. P. HESKETT, *Mayor, for self and other complainants.*

STATE OF IOWA,
OFFICE OF THE RAILROAD COMMISSIONERS,
DES MOINES, November 17, 1886.

F. P. HASKETT, ESQ., *Mayor, Corwith, Iowa:*

DEAR SIR—Your letter of November 15th is received and contents noted, also a petition for re-opening the complaint against the M. & St. L. R'y Co., and a re-hearing.

The reasons you give for a highway across the station grounds are probably as strong as can be given for this purpose. At the same time the settled policy of the Commission has been *not to lend their influence to force a crossing over station grounds under any circumstances.* They have regarded the crossings where there are sidings as dangerous. From the amended petition they learn that between the first of June and the first of September, 1886, the highway across these depot grounds was laid out and put on file in the office of the county auditor; and that it was ordered by the board of supervisors; but that the railway company has neglected to put in the crossings where the highway crosses the tracks, and that there are some ditches for drainage that are not bridged.

While not so stated, it is presumed that the railway company was made a party to this proceeding, and that an award of damage, if any was sustained, was made. The law as it now stands, in the view of the Commissioners, is defective. Last year in their report (page 60) they recommend to the legislature such changes in the law as to make it effective, and be just to all parties. This matter was neglected, and the Commissioners do not find authority you seem to have found in specification 13, where you say: "The county board of supervisors having established a highway across the railroad right of way at the fore-mentioned point, your complainants understand it to be the duty of the defendants to put in the road crossing and keep it in repair."

We send you copy of the Railroad Commissioners report for 1885. This road was established by the county legislative authority, within limits that it is perfectly competent for it to act. The enforcement of its authority is plainly marked out in the statute.

The Commissioners holding the views they do, and having in similar cases declined to interfere, think the proper way is to let the law take its course, believing there is ample authority in the board of supervisors to have their orders enforced, if properly made.

By order of the Board,

E. G. MORGAN, *Secretary.*

THOMAS DELUHERY, SUMNER, IOWA,
vs.
MINNESOTA & NORTHWESTERN RAILWAY CO. } *Farm crossing*

Filed October 15, 1886.

On October 11, 1886, Thomas Dulhery addressed the following letter to the Commissioners:

SUMNER, BREMER CO., IOWA, Oct. 11, 1886.

Secretary Board of Railroad Commissioners, Des Moines, Iowa:

DEAR SIR—The Minnesota & Northwestern Railway Company are building their railroad through here. They are putting gates at farmers' crossings and are fencing their road. It is difficult to drive cattle across the hundred feet right of way, cattle running each way where there is no cattle-guard and fence to it. I write to ask you if they are obliged to put in cattle-guards at farmers' crossings, also whether they are obliged to build cattle-guards where they enter and leave improved farms, notwithstanding they, the company, are fencing the railroad. There is a difference of opinion among lawyers in regard to the within questions. Please let me hear from you at your earliest convenience, and oblige.

Yours, very truly,

(Signed,) THOS. DELUHERY.

On the 18th of October, 1886, the Commissioners replied, as follows:

DES MOINES, IOWA, October 18, 1886.

THOS. DELUHERY, ESQ., *Sumner, Iowa:*

DEAR SIR—Replying to your letter of the 11th inst., I am instructed by the Commissioners to advise you that sections 1268 and 1288 of the Code of Iowa covers the questions you ask. Section 1268 reads as follows: "When any person owns land on both sides of any railway, the corporation owning the same shall, when requested so to do, make and keep in good repair one cattle-guard and one causeway or other adequate means of crossing the same, at such reasonable place as may be designated by the owner."

Under this section, the Supreme Court of this State has held that railway companies have the right to construct fences at private crossings, but must provide same with good and sufficient gates. The Commissioners have always construed this section of the Code literally, and recommended a compliance with its provisions, when desired by land owners, except that they have refused to so recommend the crossings and cattle-guards constructed in *dangerous* or *unsuitable* places.

In regard to your other question, viz.: Whether railway companies are obliged to put in cattle-guards where their roads enter or leave improved farms, I am directed to inform you that section 1288 of the Code provides for cases of this character, and is as follows: "Every corporation constructing or operating a railway shall make proper cattle-guards where the same enters or leaves any improved or fenced land, and construct at all points where such railway crosses any public highway, good, sufficient and safe

cattle-guards and crossings, and erect at such points at a sufficient elevation from such highway to admit of free passage of vehicles of every kind, a sign with large and distinct letters placed thereon, to give notice of the proximity of the railway etc. * * * * *."

We do not find any legislation since this section was enacted, and the Commissioners are of the opinion that it refers to cases where *the track is not fenced.*

By order of the Board.

E. G. MORGAN, *Secretary.*

L. A. BUTTS, RUSSELL, IOWA,
vs.
CHICAGO, BURLINGTON & QUINCY RAILROAD CO. } *Damage by fire.*

Filed October 16, 1886.

The complainant wrote the Board as follows:

RUSSELL, IOWA, October 15, 1886.

To the Honorable Railroad Commissioners of the State of Iowa:

I would respectfully represent that on the 25th day of July, 1886, I lost by fire, kindled in my meadow adjoining the track of the Chicago, Burlington & Quincy Railroad by a passing engine, a large rick of hay, the crop from 20 acres, for which I presented to the company a claim for damages, including the burning of the portable board roofing covering the rick fencing, etc., and also a claim for damage by burning over a portion of the same meadow on the 3d of August. The claim adjuster of the company came to see me, and I afterward received from the division superintendent in reply to my inquiry if the claim was to be settled and paid, a statement that on investigation it had been found that there was no liability of the company for the loss, and that it would not be paid. I write to learn if the investigation and adjustment of such claims come within the scope of your powers and duties, and in case they do, to ask such information as it may be convenient and proper for you to give, as to the manner of presenting the case, and the costs.

Respectfully,

(Signed.) L. A. BUTTS.

The Board advised complainant as follows:

DES MOINES, IOWA, NOV. 10, 1886.

L. A. BUTTS, ESQ., *Russell, Iowa:*

DEAR SIR—I am directed by the Board of Railroad Commissioners to acknowledge receipt of your communication of October 15, and to say in reply that where, as in the case mentioned, in your letter, a citizen has a claim against a railroad company for damages—that is, a money demand—it is not within the power of the Commissioners to hear and determine the controversy, except by agreement of the parties. The Board is not vested by the

law with the jurisdiction and powers of a court. It cannot enter a judgment for costs or for money. It is the custom of the Board where the contending parties agree to it, to investigate such cases in the character of umpires or arbitrators, and recommend equitable settlement of such controversies. As in this case you inform us that the railroad company denies all liability and notifies you that it will not pay the loss, it would seem wise for you under the advice of counsel to invoke the compulsory power of a court, and bring an action against the company.

By order of the Board.

E. G. MORGAN, *Secretary.*

WEBSTER CITY & CROOKED CREEK RAILROAD CO.
vs.
MASON CITY & FORT DODGE RAILROAD CO.
Arbitration.

REPORT OF ARBITRATORS.

On October 30, 1886, an agreement was made between the Webster City and Crooked Creek Railroad and Coal Company and the Mason City & Fort Dodge Railroad Company, by which the individual members of the Railroad Commission were selected as arbitrators to determine with regard to certain projected crossings of the former railroad by the latter.

First—Whether said crossings are necessary and proper.

Second—If necessary and proper upon what terms the latter road shall cross the former.

The agreement submitted to the arbitrators all matters of dispute between the parties, which they were to settle and adjust as soon as practicable their findings to be final and bind all parties.

It was further agreed that until the determination was made known that there was to be no interference with the tracks or crossings until the arbitrators decide the same to be necessary, and so order, and both parties joined in asking them to be at Lehigh on Wednesday, November 3, 1886.

The arbitrators reached Lehigh on Saturday, November 6th, at which time the stipulation that had in the main been agreed to was finally signed.

The situation is as follows: The Webster City & Crooked Creek Railroad crosses the Des Moines river a short distance above Mill street in the town of Lehigh and on leaving the bridge with a curve of about 340 feet radius, turns in a southeasterly direction, following along the base of the bluffs, and along the coal mines a distance of more than one-half mile; the road then turns with a similar sharp curvature to the west and runs a tangent up Crooked creek for about 2,000 feet from the end of the curve, and there stops. This portion of the road has been in operation about eight years and over this all the coal mined at this point on the west side of the Des Moines river that went by railroad has been carried to market.

The Mason City & Fort Dodge Railroad comes down on the west side of the Des Moines and nearly parallel to the river. At the north line of the town it runs into Main street and follows it until that street turns, when it passes through a block belonging to Charles Bond, Silas Corey and J. M. Bennett; near the south line of this property in Mill street it crosses within one hundred of bridge over the Des Moines river, the track of the W. C. & C. C. R. R. on the sharp curve before mentioned, after crossing it follows the river very nearly in the direction of Main street, continued and curves with a radius of 955 feet—the limit of curvature on the line—to the west crossing of the other road on a very sharp curve and runs up Crooked creek touching the other road again on lands owned by Mr. Beam.

The objection offered to the first crossing is that it is at the end of the river bridge on a very sharp curve, dangerous because the buildings in the village shut off the view both ways.

Second. That the grade of the W. C. & C. C. road falls from this crossing very rapidly, and it will be impossible to run this grade with the number of cars that are usually hauled, if they have to make the stop required by law at the crossing, the value of the road will be diminished at that amount, the grade on the sharp curvature is to be encountered after making the stop, reducing the value of the property to that amount. At the second crossing the grade of the W. C. & C. C. road is about three feet lower than that of the other, within one hundred feet of the crossing there is a high point which shuts out entirely the view of any train coming from the west from one coming from the east, and the operation of the two roads must always be attended with danger.

Second. The track of the Crooked Creek road is so arranged from its western end that cars run from any of the mines by gravity to a point beyond the crossing, thus saving the use of a locomotive for switching them, the cars can be dropped down wherever needed.

In addition to this the owners of the W. C. & C. C. road are willing to change their line and keep between the other road and the river, provided the crossings will be dispensed with. The two crossings are within three-quarters of a mile of each other, the roads are competitors for carrying of this coal, while certainly one and probably both were built to reach this coal, it is not improbable that they may both be extended at some future time and this double crossing will always be a source of delay, annoyance and danger. The grading of the Mason City & Fort Dodge road is completed over both crossings and to a point beyond where there is any controversy except at the second crossing where the grades of the two roads vary three feet in hight.

Ordinance No. 36, of the town of Lehigh was filed, giving the M. C. & Ft D. R. R. the right of way through center of Main street to a point opposite the north line of Silas Corey's mill property. As the road built leaves the center of the street it was probably introduced to show that there was no authority for placing the track where it is. The answer given was that the track was down, and no one objected. In addition a paper was filed with the arbitrators signed by the mayor, recorder and twelve other owners of

property abutting the line, remonstrating against any change and giving notice that they would resist any change by every means in their power; this it is thought disposes of the complaint that the occupancy of the street does not comply with ordinance as understood by the parties interested, as from an examination of the map it would seem that all the abutting property owners must have signed it.

The change of line proposed would involve acquiring right of way through Lehigh, which would be a very considerable expense, and would compel the abandonment of about a mile of grading now done and prevent the use of this portion of the road during the present winter. That the work on the M. C. & F. D. road was made on the location of the tracks as found when the road was built, and that they had no right to consider anything else but the road as they found it, and as they found it, they regarded anything other than the two crossings impracticable. The position of the two parties is stated as we understand it. The first thing for the arbitrators to determine is whether the two crossings are necessary. They are of the opinion that they are, and they have reached this conclusion with the fullest conviction that two crossings of the same road in the distance of three-quarters of a mile is an evil that should be avoided except where necessary. The next question is on what terms shall they cross. That there should be no mistake about this, inquiry was made and both parties agreed that the grades and placing them in proper position for the operation of the roads was entirely in the hands of the arbitrators.

The first requirement is that at the crossing at the end of the Des Moines river bridge the crossing rails or frogs shall be made to conform to the curvature of the line of the W. C. & C. C. road so that locomotives and cars may cross without any risk of being derailed; second, that from the crossing west the track shall be graded to a level for a distance of three hundred feet, and that from that point to the low ground near Corey's mine the grade shall be made to descend at a rate not faster than the average with which it now falls to the same level; this work to be done at the expense of the M. C. & F. D. R. R. Co.; that at the second crossing the road-beds shall be built up to the grade of the M. C. & F. D. R. R., and that the road-bed shall be made as nearly level as practicable until it strikes the grades of the present track both ways; that in doing this nothing shall be done to prevent the line being worked as it now is by gravity—the tracks to be so arranged as not to impair the uses to which they are now adapted; that at this crossing a flagman shall be kept to flag the trains; that the grading, bridging, fitting the tracks and putting them in as good order and condition as they now are and the maintenance of the flagman shall be at the expense of the M. C. & F. D. R. R.; that the sum of one hundred dollars each shall be paid in full for the damage at the crossings, and the tracks shall be raised in such manner as not to prevent the W. C. & C. C. road from running over them while this work is in progress; that the crossing frogs shall be fitted to the curve as in the crossing near the bridge; the cost of this work to be paid by the M. C. & F. D. R. R. Co. In the crossing of the spur track on Beem's land if the parties cannot agree this tangent shall be broken so as to curve round the

end of this spur and not interfere with the use of the track. All the work to be done and tracks raised in the manner usual with railroads while in operation without preventing the use of the tracks. This arbitrament does not include the lands owned by the W. C. & C. C. R. R. Co., which it is understood have been appraised by a sheriff's jury.

PETER A. DEY,
JAMES W. MCDILL,
LORENZO S. COFFIN,
Arbitrators.

Attest:
E. G. MORGAN, *Secretary.*
Des Moines, Iowa, November 17, 1886.

WEBSTER CITY & CROOKED CREEK RAILWAY CO.
vs.
MASON CITY & FORT DODGE RAILROAD CO.
} *Right of way and crossings.*

Filed Octobor 19, 1886.

AWARD OF PETER A. DEY IN THE SECOND ARBITRATION IN THE MATTER OF THE RAILROAD CROSSINGS AT LEHIGH, IOWA.

On November 17, 1886, the Railroad Commissioners, acting as arbitrators in matters of dispute between the Webster City & Crooked Creek Railway Company and the Mason City & Fort Dodge Railroad Company, made the award, or perhaps it should be called the adjustment and setttlement of the rights of the parties.

The first requirement was that "at the crossing at the end of the Des Moines river bridge, the crossing frogs shall be made to conform to the curvature of the line of the W. C. & C. C. road, so that the locomotives may cross without any risk of being derailed; second, from the crossing west the track shall be graded to a level for a distance of three hundred feet, and from that point to the low ground near Corey's mine the grade shall be made to descend not faster than the average with which it now falls to the same level; this work to be done at the expense of the M. C. & Ft. D. R. R. Co.; that at the second crossing the road-beds shall be built up to the grade of the M. C. & Ft. D. R. R., and the road-bed shall be made as nearly level as practicable, until it strikes the grades of the present tracks both ways; that in doing this nothing shall be done to prevent the line being worked as it now is, by gravity, the tracks to be so arranged as not to impair the uses to which they are adapted; that at this crossing a flagman shall be kept to flag the trains; that the grading, bridging, fitting the tracks and putting them in as good order and condition as they now are, and the maintenance of the flagman shall be at the expense of the M. C. & Ft. D. R. R. Co.;

* * * * that the tracks shall be raised in such manner as not to prevent the W., C. & C. C. R'y Co. from running over them while this work is in progress; that the crossing frogs shall be fitted to the curve as in the crossing near the bridge; the cost of this work to be paid by the M., C. & Ft. D. R. R. Co."

Differences having arisen between the parties as to the manner in which the conditions of the award were being carried out, by an agreement all work was stopped on November 27, and the Commissioners were again called to Lehigh. Commissioners Coffin and Dey reached there on November 30. After looking over the ground and hearing a full statement of all matters of difference, it was finally agreed between the parties that the W., C. & C. C. Railroad Company should make the crossings, do the grading and all other work necessary to carry out the award, and that the amount to be paid for doing this work should be determined by Commissioner Dey.

The following under the foregoing agreement is the award:

That the Webster City & Crooked Creek Railway Company shall, as soon as practicable, put in suitable crossing frogs at both crossings, and bring up both roads to grade, so that all trains can pass without danger of derailment or injury of any kind. The balance of the work contemplated by the award can be done, if so desired, at a more favorable season of the year. If practicable, the crossing frogs now in, to be used; but this is left solely to the determination of Mr. Willson. The only limit placed upon his control of the matter is that they shall be so made that all trains shall cross without danger of derailment. The following determination of cost is made on the understanding that entire new crossing frogs must be put in. It is but fair, if practicable, to use the old ones in whole or in part, that the M., C. & Ft. D. company may have the benefit of their expenditure, and it is so ordered, subject as above stated to Mr. Willson's determination.

The M. C. & F. D. Railroad Company shall pay to the W. C. & C. C. Railway Company:

Right of way as per award of arbitrators	$ 200.00
Grading, etc., including all work necessary to put tracks in condition required by arbitrators	1,200.00
Crossing frogs, freight and expense of putting in	490.00
Total	$ 1,890.00

This does not include any work which is required to preserve the advantages of gravity in operating the mines. The reason why this was not included "that a profile and level notes of the track from the track scales at the mines was submitted by the M. C. & F. D. company, which shows that for a distance of 450 feet from the scales, the present track will not be changed, and that there is 150 feet of level grade between that and the crossing, so that there is room for fifteen cars from the scale east, on which cars can be moved by gravity, as they now are, and that the new drift will be sufficiently far west to give the additional track room required for cars used at that mine. If this should be shown to be incorrect, so as to materially change the condition, it will be a matter for future consideration.

The money called for in this award to be paid as soon as the crossing frogs are in and the crossings for the M. C. & F. D. R. R. graded up and completed, so as to be used without any further hindrance. The future maintenance of the crossing frogs to be as is the custom in all railway crossings, at the cost of the crossing or last built railroad.

ETER A. DEY.

Des Moines, Iowa, December 4, 1886.

L. P. BATES, RUSSELL, IOWA,
vs.
WABASH, ST. LOUIS & PACIFIC RAILWAY CO. AND CHICAGO, BURLINGTON & KANSAS CITY RAILWAY CO.

Fencing and injury of stock.

Filed October 27, 1886.

On October 12, 1886, Mr. Bates addressed the Commissioners in the following letter:

WEST GROVE, IOWA, October 12, 2886.

Gentlemen of the State Railroad Commission:

I have a farm of 450 acres with the Wabash, St. Louis & Pacific and Chicago, Burlington & Kansas City Railway (running on the track of the former) through it three quarters of a mile on one side and one half mile on the other. I wish to learn what my legal rights and remedies are as to being deprived of pasturing my land, because of the railroad not being fenced, and the company neglecting to fence on being urged to.

If you answer, "make the company pay for stock killed," then which company is responsible, if I cannot know which did the killing; and further, must I go to St. Louis and obtain leave of court to sue, and then will the Wabash road beat me on the execution, or can I collect of a bankrupt road?

My questions then, are (1) What are my legal rights as to fence? (2) What are my rights as to killing of stock? (3) How enforce my rights? (4) How much of my farm is the railroad entitled to? (5) Must this State go into another State for justice against railroads?

(Signed) L. P. BATES.

On November 11, 1886, the Commissioners replied as follows:

DES MOINES, IOWA, November 11, 1886.

L. P. BATES, ESQ., *West Grove, Iowa:*

DEAR SIR—I am directed by the Commissioners to acknowledge receipt of your letter of the 12th October, and in reply to say that under the laws of Iowa railroad companies cannot be compelled to fence their right of way, but if they do not fence, their liability for damage to stock is greatly increased, and if under such circumstances you prove the killing, you will recover the value of the stock killed, unless the railroad company can show that the loss occurred through your own wilful act. If you give notice in writing of the injury and the company fails within thirty days to pay, you

can recover twice the value of the animals lost. It is further the opinion of the Commissioners that you can bring your action in any State court of competent jurisdiction, regardless of the fact that the road is in the hands of a receiver. If you should be so fortunate as to secure a judgment it might turn out that you could only collect it by filing it with the court appointing a receiver, and obtaining from that court an order upon the receiver to pay the judgment. In such case you would be in precisely the same situation as any other creditor of a bankrupt company. However, the Commissioners think it would be wise and much better practice to sue in the court having appointed the receiver. Your counsel should examine the case of *Blair v St. L., H. & K. R. Co.*, 25 Federal Reporter, page 2, which will demonstrate we think the wisdom of the practice commended above. If you do not know which of two companies operating the road killed your stock, you are scarcely ready it would seem to commence, as a man ought to know who injures him before he begins action. In *Clary v. Iowa M. R. Co.*, 37 Iowa 344, and *Stevens v. D. & St. P. R. Co.*, 37 Iowa 327, the Supreme Court of the State held where two railroad companies operate trains upon the same track, one being the owner and the other lessee, each is liable for stock killed or injured by its own train.

The Commissioners have, although outside their official duty, endeavor to answer your questions, but each question submitted to us should be carefully considered by your own counsel, before you begin any legal proceedings, as your conclusions are only correct when they tally precisely with settled law.

By order of the Board.

E. G. MORGAN, *Secretary.*

CRARY BROTHERS, BOONE, IOWA,
vs.
ST. LOUIS, DES MOINES & NORTHERN RAILWAY CO. } *Prepayment of freight charges.*

Filed October 30, 1886.

DECISION OF THE COMMISSIONERS.

On the 29th of October, 1886, Crary Brothers, of Boone, addressed the Commissioners the following letter:

BOONE, IOWA, October 29, 1886.

Board of Railway Commissioners, Des Moines:

GENTLEMEN—Referring to enclosed letter of A. C. Bird, General Freight Agent Chicago, Milwaukee & St. Paul Railway, we beg leave to inquire if this stoppage at Madrid of goods consigned to Boone, "*because the connecting line refused to receive the property unless prepaid,*" is not a grievance within your province and power to right. The goods in question were billed to us from Goshen, Indiana, *October* 2d, and we were in ignorance of their whereabouts for nearly three weeks between the shipment and receipt of enclosed letter. This is only one of a series of detentions.

It always happens when for any reason goods are shipped over the C., M. & St. P. R'y, that freights must be paid at Madrid—not only freight money earned to that point, but also the regular local tariff in addition from Madrid to Boone. This is a thing that never happens with other shipments to us at any other point, or over any other road. It never happened with the C., M. & St. P. shipments until perhaps within a year past. We know nothing as to the law in such cases, but we know the custom is for connecting roads to receive freights, advance the already earned charges and to collect at final station their own freight charges, together with "advanced charges." Any other system would cause endless delay and confusion, and we believe it well be found that the St. Louis, Des Moines & Northern Railway have no right to refuse to advance and collect on delivery, just as all other roads do.

Please look into this matter and see if it cannot be remedied.

Yours respectfully,

CRARY BROS.

The enclosure referred to in their letter was as follows:

MILWAUKEE, October 19, 1886.

MESSRS. CRARY BROS., *Boone, Iowa:*

GENTLEMEN—We have in custody at Madrid, Iowa, the following property consigned to you: 2 boxes, 8 B wheels, 5 bundles K D and racked, 8 trays, weight 380 pounds; upon which our charge for transportation is $2.28, and upon which we have advanced to connecting line 38 cents. To the best of our knowledge and belief, this property was delivered to us by some connecting line at Western Avenue transfer, Chicago, without any solicitation on our part, or effort to obtain consignments for you or for any other party at Boone. This property is now being held by us at Madrid, because the connecting line refuses to receive the same unless prepaid. We have to the best of our ability discharged our duties as common carriers and give the above notice that you may give such instructions as you think necessary in the case.

Yours truly,

A. C. BIRD.

The attention of the respondent being called to the matter, on November 11, 1886, the following letter was received from C. F. Meek, Superintendent:

DES MOINES, IOWA, November 11, 1886.

E. G. MORGAN, *Secretary Railroad Commissioners, Des Moines, Iowa:*

DEAR SIR—Your favor of the 11th inst., in regard to this company requiring the prepayment of freight charges on business coming from the C., M. & St. P. R'y at Madrid, destined to our stations, is received.

In reply, I beg to inform you that we are simply exercising a right to which we are entitled, for what we deem a good and sufficient cause. We do not, of course, refuse the freight. We demand that the charges shall be paid before we do the work. I believe no one will question our right to do this.

Yours respectfully,

C. F. MEEK, *Supt.*

It is thus seen that the respondent justifies its action by or under a claim that a common carrier has a right to demand payment of freight in advance. Hutchison on Carriers, section 443, page 359, says: "The carrier has, of course, the right to make reasonable charges as compensation for the carriage of goods, and for the responsibility and risk which he takes on himself. This he may demand in advance, and make its payment, if he so chooses, a condition of the acceptance of the goods." The same author

section 297, page 239, speaking of the carriers' duty to serve the public equally and without preference, says: "All applying have an equal right to be transported, or to have their freight transported in the order of their application. They cannot legally give undue and unjust preferences, nor make unequal and extravagant charges.

Having the means of transportation, they are liable to an action if they refuse to carry freight or passengers without just ground for such refusal."

Mr. Meek undoubtedly stands for his company upon what he claims to be its legal right—the prepayment of freight. It seems that such right exists on the part of a common carrier.

In one of the early cases considered by the Board, namely, the *Keokuk & Des Moines Railway v. Des Moines & Fort Dodge Railroad*, reported in the Commissioners' report for 1878, page 16, it appeared from the evidence that it was the custom of the respondent road to demand prepayment of the complaining road for hauling its empty cars, and that it did not make similar demand from any other road for similar service. The respondent road did not rely solely upon its right as in the case under consideration, but gave as a reason for its demand that the complaining road was insolvent, and that it was unsafe from a business standpoint to haul its cars *without prepayment*. Commenting on the facts in that case, the Commissioners said: "Conceding its, respondents', legal right to make such demand, in view of the general custom of the road, its enforcement in the exceptional case, if without reason or excuse would in our judgment be such discrimination as the law forbids, but if its officers really believed as they claim, that by reason of inability or insolvency it was unsafe from a business point of view to render the service without prepayment, it seems to have been their legal right to enforce it."

In the case under consideration, no reason is given for an enforcement, as we believe not common, of an established legal right. If, as the complainant says in his letter of complaint, it is the custom of connecting roads to ship without demanding prepayment, still we suppose the legal right exists and may be asserted.

It is to be regretted that any road forwarding goods from other lines should deem it essential to assert such right, as its assertion leads, in the language of complainant, to endless delay and confusion. In the interest of free commerce it is to be hoped that the respondent may be induced to withdraw its demand for prepayment, and forward all freight received from connecting roads to its destination, unless there exists some special reason for demand for prepayment of the freight.

Des Moines, Iowa, December 4, 1886.

J. J. WERTZ, RUSSELL, IOWA.
vs.
CHICAGO, BURLINGTON & QUINCY RAILROAD CO.
Damages for property burned.

Filed November 4, 1886.

DECISION OF THE COMMISSIONERS.

On November 4th, J. J. Wertz, of Russell, Iowa, filed in the office of the Railroad Commissioners his complaint that on August 2, 1886, an engine of the Chicago, Burlington & Quincy Railroad set out a fire on his farm in Benton township, Lucas county, Iowa, and that the fire destroyed fifty-five acres of timothy stubble, and that the damage to this field was, at one dollar per acre.....$ 55.00
Forty acres of oats stubble burned, 25 cents..... 10.00
One hundred and eighty-five rods of fence burned (hedge)..... 138.75
Ten tons of hay, at $7. ..... 70.00
Four hundred and forty-eight feet of lumber, at $20 per thousand... 8 96
Total.....$ 282.71

He makes affidavit that the above bill is correct, just and reasonable, and states that no part of it has been settled.

This matter was submitted to the railroad company, and the answer given by them is that this fire caught outside of the right of way, on lands over which they could exercise no control; that their engines were supplied with the best appliances against fire which have been devised. That under the decisions of the Supreme Court of Iowa they have a good defense, and prefer to test this case in the courts. As the claim is for a money judgment, and the Commissioners have no power under the law to render a money judgment, they are compelled to refer the matter back to complainant, and advise him that his remedy is with the courts.

Des Moines, December 17, 1886.

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CITIZENS OF HARRISON TP., MAHASKA CO., IOWA,
vs.
CHICAGO, & NORTHWESTERN RAILWAY CO.
BURLINGTON & WESTERN RAILWAY CO.
Station at crossing.

Filed Nov. 4, 1886.

One hundred and seventeen citizens of Harrison township, Mahaska county, petitioned the Commissioners early in November, 1886, to order the erection and maintenance of a station house at the crossing of the Chicago & Northwestern and Burlington & Western Railway in that township, stat-

ing that the need of a depot at this point was very great; that on some days as many as thirty passengers transferred here, and the number was increasing. After correspondence had been made by the Board with the officers of these roads, they were advised, on December 25, by Superintendent Edger, of the Burlington & Western Railway, that he had arranged with the Chicago & Northwestern Company to begin the erection of a station house at this point within a few days.

S. SMITH AND Z. S. BROWN, NEWMARKET, IOWA,
vs.
ST. LOUIS, KEOKUK & NORTHWESTERN RAILWAY CO. } *Overcharge.*

Filed Nov. 15, 1886.

DECISION OF THE COMMISSIONERS.

Under date of Nov. 13, 1886, S. Smith and Z. S. Brown of Newmarket, Iowa, make complaint to the Commissioners of overcharge on a shipment of household goods from Salem to Newmarket via the St. Louis, Keokuk & Northwestern and Humeston & Shenandoah railroads.

Complainants applied to the agent of the former road at Salem for a rate on household goods to Newmarket, and were told that it was 87 cents per hundred pounds. The goods were accordingly billed at this rate and charges prepaid. On arrival of the shipment at Newmarket, complainants were presented with an additional bill of $2.89 for freight charges, which had to be paid before they could take their goods. The case was presented to the Commissioners, and by them referred to C. M. Levey, superintendent of the St. L., K. & N. W. R'y, who advised them that complainants' contract was all right, and the rate named was in accordance with their tariff, viz., 65 cents from Salem to Shenandoah, and 22 cents, the local rate of H. & S. R. R. from there to Newmarket. He further said that he could not explain why the H. & S. R. R. had increased the charges on this shipment, unless the weights at which the goods were billed were incorrect, and they corrected them to actual weight.

On December 19, in reply to another letter from the Board, Mr. Levey stated that General Manager Murphy of the H. & S. R. R. had written him that he had found an error of five cents per hundred pounds, overcharge on this shipment, which he would refund to the complainants, and that the remainder of the overcharge was for transfer from the C., B. & Q. to his road at Shenandoah; that the correct rate on the shipment was 92 cents per 100, as follows: Salem to Shenandoah, 65 cents; transfer, 5 cents; Shenandoah to Newmarket, 22 cents; total, 92.

The Board is of the opinion that whenever a railway company makes a contract with a shipper through its agents, the company should be bound by that contract. The general public have no other way to gain information as to rates, only as they get it from station or traveling agents, and when contracts are made on the rates given by such agents, the company should be held by them.

The Commissioners therefore recommend that the overcharge, above the sum contracted for as shown in the bills of lading made out by the station agent, R. E. Hoyt, at Salem, on November 1, 1886, be refunded to complainants by the St. Louis, Keokuk & Northwestern Railway Company.

Des Moines, Iowa, December 24, 1886.

On December 28th, Superintendent Levey wrote the Commissioners that he would have the overcharge refunded to complainants.

HARRY FORDYCE, LIBERTYVILLE, IOWA,
vs.
CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO. } *Farm crossing.*

Filed November 18, 1886.

LIBERTYVILLE, IOWA, November 15, 1886.

MR. E. G. MORGAN:

DEAR SIR—I wish to send this letter to you to lay it before the Railroad Commissioners as soon as possible. I have been trying to get the Chicago, Rock Island & Pacific Railway Company to make a private farm crossing. I first wrote some time in August to the road master about it. The section foreman came to see about it, but they have not made it yet, and I do not think they will unless compelled to do so, as I have written three letters asking about it. I need a crossing very bad, as I have none that I can turn from one field to the other without driving across my neighbor's field. Will make a diagram of the place so you can understand it. If this case is under your control, please consider it at your earliest opportunity, as all my winter pasture is north of the railroad, and I have twenty-nine head of stock to drive back and forth. If you have no authority in the matter, please advise me how to go about compelling them to put in a crossing. I saw in the *Iowa State Register* that you refused to act in one case, because it was already in court. This case is not, as I would rather risk getting it with you, than in a court. Yours respectfully,

HARRY FORDYCE.

Accompanying this letter was a diagram showing complainant's tracts of land lying on either side of the track, but not directly opposite each other. The Commissioners replied as follows:

DES MOINES, IOWA, November 18, 1886.

HARRY FORDYCE, ESQ., *Libertyville, Iowa:*

DEAR SIR—Your letter of November 15th received and contents noted. The Commissioners understand that you own two forty acre tracts of land

that corner on each other, the railroad running on the line dividing them; that when the railroad was constructed, one party owned the three forties, and that a crossing was constructed between your north forty and the forty south that you do not own, and that the only way that you can avail yourself of the use of your north forty is to pass through your neighbor's forty, and over the crossing constructed when the railroad was built.

Section 1268 of the Code says: "When any person owns land on both sides of any railway, the corporation owning the same shall when requested so to do, make and keep in good repair one cattle-guard and one causeway or other adequate means of crossing the same, at such reasonable place as may be designated by the owner."

It seems to the Commissioners that your land is so located that it hardly comes within the limits of the statute. It is true, your lands are on both sides of the railroad, but they are not opposite and only corner, so that if no railroad was there you could not get from one to the other without crossing land belonging to some other person. The Commissioners would advise you if possible to get the crossing by negotiation, as they doubt whether the court would construe the statute to apply in your case. They are equally clear that you ought to have the crossing.

By order of the Board.

E. G. MORGAN, *Secretary.*

LIBERTYVILLE, IOWA, Nov. 22, 1886.

To the Honorable Board of Railroad Commissioners:

GENTLEMEN—Yours of November 18th is at hand. Your understanding of the situation is correct, as your opinion is very apt to be correct also, as to being able to get a crossing as the land lays now. My forty south of the railroad is just west of the one north of the railroad. Now, if I was to buy a small corner of the forty adjoining mine on the east, south of the railroad, even if it was only one rod wide and two rods long (and that would be enough to use for that purpose), that would give me land on both sides of the railroad. Then would I not come under the limit of the statute and be fully entitled to a crossing, the same as if I owned the whole forty? Also, would the Board of Commissioners have authority to order the railroad company to put the crossing in and compel them to do it? If they should decide I was entitled to it, as I have no money to spend in a suit with the company, will trust to the Commissioners for it, if they have power to give it.

Yours truly,

(Signed) HARRY FORDYCE.

DES MOINES, IOWA, Dec. 3, 1886.

HARRY FORDYCE, ESQ., *Libertyville, Iowa:*

DEAR SIR—Replying to you letter of November 22d we have to say that if you buy additional land so that you own land on both sides of the railroad, the letter of the law would seem to give you a crossing. A question might be raised that the owner of the whole body of land having obtained under the law one crossing, and you having acquired that portion which is without a crossing, the establishment of the first crossing exhausted the law as to the matter, but we confess we do not know what the courts would hold on that subject, as such a case, we think, has never been before them.

We have no power to order a railroad company to put in a crossing. The enforcement of the requirement of the law is in our opinion vested in the courts.

By order of the Board.

E. G. MORGAN, *Secretary.*

C. DEMING, BRUSH CREEK, IOWA,
vs.
CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.
Damages for fire set by engine.

Filed November 19, 1886.

Mr. Deming of Brush Creek, Fayette county, made complaint to the Board November 16th, that a fire was set out by an engine on the respondent road, starting in an adjoining farm to his own and burning over his land. He makes claim in the sum of one hundred dollars for damages. Under the decision of the Supreme Court of Iowa, in the case *Small v. The C., R. I. & P. R'y*, Iowa Reports, Vol. 50, page 338, the company claims there is no liability.

The complainant asks for a money judgment. The Commissioners not having the power to render one they suggest that his remedy is with the courts.

CALKINS & HOMAN BROS., CORNING, IOWA,
vs.
CHICAGO, BURLINGTON & QUINCY RAILROAD CO.
Lost goods.

Filed November 29, 1886.

The complainants wrote the Commissioners on November 29, 1886, that they had shipped from Chicago via respondent road nine cook stoves and two heaters, but on receiving the consignment, one stove was missing. They stated that they had notified the company of the loss, also the parties from whom they bought the goods, but without success in finding it. They asked the assistance of the Board in adjusting the matter. They were notified by the Commissioners to send their bills of lading, freight receipt and copies of correspondence to this office and the matter would be investigated without delay. No reply was received to the Commissioners' letter and the case was closed for want of attention on the part of complainants

C. L. BEACH, STRATTON, NEBRASKA,
vs.
MINNEAPOLIS & ST. LOUIS RAILWAY CO. } *Overcharge.*

Filed November 30, 1886.

The complainant applied to the agent of the respondent road at Burnside, Iowa, for rates on a shipment of household goods to Stratton, Nebraska, the latter station being on the Burlington & Missouri River Railroad. The agents of the Minneapolis & St. Louis Railway telegraphed to General Freight Agent Miller of the B. & M. R. R., asking what the rate was from Council Bluffs to Stratton, and were given a rate of $20 per car; this added to the rate from Burnside to Council Bluffs, ($55), made the through rate $75, which was quoted to Mr. Beach, and he forwarded the shipment at once. On arrival of the car at Stratton he was charged $105, and notified that a mistake was made in telegraphing the rate of the B. & M. R. R., which should have been $50 instead of $20. It was found that this mistake in repeating the message was made by the agent of the C., St. P., M. & O. R'y at Merriam Junction, and although relieved of the responsibility for the overcharge, the respondent offered to assume one-half the loss and pay complainant $15, which ended the matter satisfactorily.

Decision of the Commissioners in the mattter of the complaint of

THE CITY OF KEOKUK, IOWA,
vs.
CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY,
CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY,
ST. LOUIS, KEOKUK & NORTHWESTERN RAILWAY COMPANY,
MISSOURI, IOWA & NEBRASKA RAILWAY COMPANY,
(THOMAS THACHER, *Receiver*),
THE WABASH, ST. LOUIS & PACIFIC RAILWAY COMPANY,
(SOLON HUMPHREYS AND THOMAS E. TUTT, *Receivers*),
ROBERT C. MARTIN, P. HENRY BROWN AND JOHN PATON,
(*Trustees of the Toledo, Peoria & Western Railway Company*).

In this case, a communication was sent from the Commissioners to the complainant and the respondents on or before the 18th day of November, A. D. 1886, outlining and foreshadowing what the decision of the Commissioners would be, and expressing a hope that the differences between the city officials and the railroad companies could be so harmonized as to bring about for the city of Keokuk the establishment of a union depot, and expressing their desire that an attempt be made with that object in view.

On the first day of December, 1886, a communication was received from the mayor, Hon. James C. Davis, for the City Council.

In this paper the thought is expressed that testimony had been considered by the Commissioners, of which the city and its officials had no notice or knowledge, and which they had no opportunity to meet, and especially excepting to the correctness of each finding of fact with reference to the terms of a certain agreement for a contract made but never executed, between the several railroad companies and members of a former city government, with reference to the establishment of a union depot in the city of Keokuk.

The evidence to which reference was made was received after the session of the Board at Keokuk, and was received from a prominent citizen of the city of Keokuk, and was regarded as coming from the complainant. But the Commissioners take this opportunity of saying that they have always understood, and do now understand, that every proceeding had before them is in the nature of an investigation, and not in any sense a trial, as the term is used in law.

It is their duty to investigate and to inquire; and they have always done so, and will continue so to do, until in some authoritative way convinced that the law creating the Board and outlining their powers has been misunderstood and misconstrued by the Commissioners. All parties must understand that in every case the Commissioners will gather facts from every source, and search for light and information upon every disputed point in whatever direction seems to them best. In this case, that there was and had been a difference and disagreement between the city and railway officials was made manifest at every stage of the investigation; in fact it is found in the words of the complaint, and in the replies of the respondents.

In this communication the Mayor and Council say: "The city did not claim or believe that you (the Commissioners) had authority to order the erection of a union depot." We presume that in making the above statements, the record was not before the mayor and council. Paragraph or division 4 of this complaint reads as follows:

4. "That the only available ground for passenger depot purposes in said city is blocks 1, 2 and 3 in said city; that prior to the year 1885, all said railroads above mentioned were controlled and operated by the C., B. & Q. R'y, the C., R. I. & P. and the W. St. Louis & P. R'y Co.; that the agents and officers of said three corporations representing to the owners and citizens of Keokuk that they desired said real estate for the purpose of erecting on the same a passenger depot, to be used by all roads now running or hereafter running into Keokuk, for a mutual interchange of business, obtained the title to said blocks 1, 2 and 3. That prior to April, 1885, the W., St. L. & P. R'y, becoming financially embarassed, was unable to complete its part of said representations. That in April, 1885, it was represented by a duly authorized agent of the C., B. & Q. R'y and the C., R. I. & P. R'y that if they could obtain the interest of the W., St. L. & P. R'y in said blocks, said C., B. & Q. R'y and C., R. I. & P. R'y would construct a suitable passenger depot, to be used by all railroads now or hereafter running into Keokuk, upon equal and equitable terms, for the mutual interchange and accommodation of their passengers.

"That acting and relying upon said express representations, the officers of this city in August, 1885, obtained from the W., St. L. & P. R'y through Tutt and Humphreys, receivers,

a transfer of their interest in said blocks to the C., B. & Q. and C., R. I. & P. R'y for the purposes above set forth, and the title to said blocks 1, 2 and 3 is now in the name of Howard Elliott, trustee, for the purpose of using same for a passenger depot for all roads which now or hereafter run into Keokuk, but that said C., B. & Q. R. R. and C., R. I. & P. R'y neglect and refuse to carry out the promises and representations they made by which they obtained the title to said land, and refuse to permit any other road to use same for that purpose. That said C., B. & Q. R'y Co., C., R. I. & P. R'y, St. L., K. & N. W. R'y, M. I. & N. R. R., K. & N. W. R'y Co., W., St. L. & P. R'y, T. P. & W. R'y, all, each one with every other one, connect, cross, intersect and exchange business and passengers in the city of Keokuk; that they have no depot accommodation or platform for such exchange or business whatever."

And in the closing words of the complaint, the Commissioners are asked, after stating that "some differences have arisen between the said city and said roads regarding the accommodations," as follows:

"Wherefore your petitioners respectfully ask that you examine the passenger accommodations of the above named roads, inquire into the amount of business done by the same, verify the truth of foregoing statements, and in accordance with chapter 24 of the Twentieth General Assembly of the State of Iowa, and chapter 77 of the laws of the Seventeenth General Assembly, order said roads to observe their contracts with the city of Keokuk, and to give the said city of Keokuk a suitable depot and platform, commensurate with the business transacted, require all trains carrying passengers to stop at same, and that the expense of constructing and maintaining said depot be in such proportions as you may order, and make such other and further orders as the facts justify and the law authorizes you."

In the answers of respondents, and especially in that of the Chicago, Rock Island & Pacific Railway, the whole question of former negotiations for a union depot is put in issue, as will be seen by the following quotation from its answer:

5. This respondent further states that in so far as there is anything contained in the complaint of the said city of Keokuk referring to or relating to, or asking any relief upon alleged negotiations between said city and this respondent and the said C., B. & Q. R. R. Co. and the W., St. L. & P. R'y Co., this respondent insists that the same is beyond the jurisdiction of this honorable Board. That if there has ever been any contract, the enforcement thereof lies with the regularly organized courts of the country, where the city of Keokuk has a plain and adequate remedy. And this respondent further insists that in so far as said matters are concerned, this honorable Board has no power or authority under the law to order or direct this respondent or its co-respondents, or any of them, to enter into a contract with each other and with the said city of Keokuk for the erection and maintenance of what is commonly known as a union depot. That said arrangement is a matter of mutual and voluntary contract, over which neither the courts nor this honorable body have any jurisdiction. But this respondent, for the purpose of having the records of your body show the facts touching such negotiations, and to the end that such statement may not contain a one-sided statement thereof, respectfully shows: that prior to the year 1885 all the railroads mentioned in said complaint were controlled and operated by the Chicago, Burlington & Quincy Railroad Company, the Chicago, Rock Island & Pacific Railway Company, and the Wabash, St. Louis & Pacific Railway Company. That it is not true that the agents and officers of said three corporations, or any of them, represented to the different owners and to the citizens of Keokuk that they desired said blocks 1, 2 and 3 for the purpose of erecting on the same a passenger depot to be used by all roads then running or which shall hereafter run into said city. On the contrary, as already stated, and long prior to said date, the lessor of this respondent had acquired a portion of one of said blocks in adjustment of the said suit of Barney against the city of Keokuk et al. It is true that running through a period of several years prior to 1885, said companies were repeatedly urged by one James B. Anderson et al., to enter into an arrangement for the construction of a union depot in Water street, in front of said blocks, which request for a long period was refused. Said companies, however, finally reluctantly consented to reimburse to said Anderson moneys it was represented he had paid in acquiring title to the portion of said blocks, and to have the title conveyed to the trustees for their use, with the view of the location and erection of a union dedot. The details of the arrangement for the construction of the union depot were supposed by said companies to be agreed upon between the officers of said several companies and the mayor and committee of the council of said city.

After said supposed arrangement, said Wabash, St. Louis & Pacific Railway Company, whose property was in the hands of a receiver, reconsidered its consent to said arrangement and declined to carry it out. This respondent and the Chicago, Burlington & Quincy Railroad Company being thereunto requested, offered to assume and divide between them the burden which the original arrangement imposed upon the W., St. L. & P. R'y Co. The last named company had advanced two fifths of the money which had been paid for said blocks, and an undivided two fifths interest in said blocks was held by the said trustee for its benefit. The property of the company being in the hands of a receiver, this interest could not be transferred save by authority of the court having jurisdiction in the cause. Respondent and the Chicago, Burlington & Quincy Railroad Company represented to certain gentlemen in the city of Keokuk who were attorneys of this respondent and also officers of the said city, that when an order could be procured from the court having charge of the property of the said W., St. L. & P. R'y Co., authorizing the execution of the necessary deed conveying the interest of said company to the trustee for the use of this respondent and the C., B. & Q. R. R. Co., they would repay to said W., St. L. & P. R'y Co. the money which it had invested in said blocks, and would go on and erect said depot as if the arrangement had been made with them originally. Said order was procured, the necessary deed executed to said trustee, and this respondent and the said C., B. & Q. R. R. Co. paid to the said W., St. L. & P. R'y Co. over four thousand dollars of their own money as consideration for such conveyance. No part of the same was paid by the said city of Keokuk, nor did said city do anything therein, save that its officers who were attorneys also of this respondent, procured execution of said papers.

The plan for erecting a union depot has not been carried out, for the single and only reason that said companies were notified by resolution of the common council, certified over the signature of the mayor, and attested by the corporate seal, that said city unqualifiedly repudiated the arrangement which said companies supposed had been made with the mayor and committee of said council, as hereinbefore stated, and would not perform such arrangements on its part. The said city has been repeatedly notified that the companies were ready to proceed with the execution of said arrangement, and such notifications have elicited renewed refusals on the part of the said city. It is true that the city has submitted propositions for new arrangements, which the said companies have refused, for the reason that they were a repudiation of the agreement already made, and because they contained conditions which could not under any circumstances be accepted. This respondent and its co-respondent, the Chicago, Burlington & Quincy Railway Company, own no lands in the said city for which they have not paid full value, and for some they have paid twice.

On the 24th of July, 1886, the complainants replied, and amongst other things said:

Your petitioner for further reply, says: That the city of Keokuk has at all times and is now ready and willing to make all reasonable permanent concessions as are commensurate with any improvement proposed, upon such terms as will protect the present and future interests of said city, and we only ask such accommodations as under the law it is entitled to, as are suitable for the business transacted, and will protect the lives and persons of our citizens and the traveling public.

Respectfully submitted.

THE CITY OF KEOKUK,
By JAMES C. DAVIS, *Mayor.*

With this record it is not surprising that the Commissioners supposed the question of a union depot was before them, and an inquiry as to the matters of difference between the contending parties also, as in its reply the city had expressed itself as "ready and willing to make all reasonable concessions necessary to secure for the city a union depot." It was in this spirit that in their communication of November 18, 1886, the Commissioners advised, as they supposed, without thereby being subject to criticism, that the city yield the points of difference, and thereby secure the erection of a union depot. Being now advised by the communication of December 1, 1886, from the mayor and city council that for reasons deemed by them sufficient they must decline to do what has been advised by the Commissioners, and that the city does not "claim or believe that the Commissioners have authority to order the erection of a union depot," and this being the view of the Commissioners themselves, further consideration of the question of a union depot at that point seems unnecessary.

It is therefore necessary now to consider what can be done under Chapter 77, section 3, of the act creating the Board of Railroad Commissioners, and under Chapter 24, acts of the Twentieth General Assembly.

The Commissioners are not of the opinion that the provisions of chapter 24, acts of the 20th General Assembly, are applicable to the situation at Keokuk. The only place where the roads all intersect, if at all, which is doubtful in the sense in which the words "intersection" and "crossing" are used in chapter 24, acts of the 20th General Assembly, is near the bridge and in the street. It would not be in our judgment a convenient and commodious location for a common platform and station. The general public whose accommodation and convenience the Commissioners are to study would probably criticise such a location as unwise and inconvenient.

In view of the decision of the Supreme Court of the United States in the case of *Barney vs. Keokuk*, 94 U. S. (4th Otto), page 324, it is doubtful whether an order would be deemed of any force and effect. It is very clear to our minds that the law did not contemplate such a case, and such a situation as the one at Keokuk.

It was intended to meet the case of passengers alighting in the country and waiting in inclement weather in the open fields, without shelter or means of warming. Really the roads end in Keokuk. They do not intersect and cross. They connect. The case of cities and larger towns desiring union depot accommodations was provided for by the same General Assembly (see chapter 139).

The fact of this provision by the same General Assembly seems to have almost given the sanction of legislative construction to our view. For these reasons we cannot apply the terms of chapter 24, acts of the Twentieth General Assembly to the situation at Keokuk.

It being, however, our deliberate judgment that additions and changes in the several stations or station houses at Keokuk are necessary, reasonable and expedient in order to promote the security, convenience and accommodation of the public, and that full power is given to the Commissioners under the act creating the Board, the Commissioners therefore recommend

that the Chicago, Burlington & Quincy Railroad Company and the St. Louis, Keokuk & Northwestern Railway Company erect a passenger house containing two passenger rooms, with a floor area in each room of not less than nine hundred feet, with suitable water closets and baggage rooms. The Commissioners recommend that the Toledo, Peoria & Western Railway Company, the Wabash, St. Louis & Pacific Railway Company, and the Missouri, Iowa & Nebraska Railway Company provide a passenger station for the joint use of the three companies, with two rooms of floor area of nine hundred feet, and with suitable water closets and baggage rooms. The Commissioners recommend that the Chicago, Rock Island & Pacific Railway Company provide a passenger house with two rooms of a floor area of not less than six hundred and seventy-six feet (676), with suitable water closets and baggage rooms.

I hereby certify that the foregoing is a correct copy of the decision of the Railroad Commissioners in the matter of complaint of the city of Keokuk, Iowa, against the Chicago, Rock Island & Pacific, Chicago, Burlington & Quincy, St. Louis, Keokuk & Northwestern, Missouri, Iowa & Nebraska, Wabash, St. Louis & Pacific, and Toledo, Peoria & Western Railway Companies.

E. G. MORGAN, *Secretary.*

Des Moines, Iowa, January 3, 1887.

Minority opinion of Commissioner Coffin in the matter of the complaint of

THE CITY OF KEOKUK, IOWA

vs.

THE CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY,
THE CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY,
THE ST. LOUIS, KEOKUK & NORTHWESTERN RAILWAY CO.,
THE MISSOURI, IOWA & NEBRASKA RAILWAY COMPANY,
(THOMAS THATCHER, *Receiver.*)
THE WABASH, ST. LOUIS & PACIFIC RAILWAY COMPANY,
(SOLON HUMPHREYS AND THOMAS E. TUTT, *Receivers.*)
ROBERT C. MARTIN, P. HENRY BROWN AND JOHN PATON,
Trustees of the Toledo, Peoria & Western Railway Company.

I am compelled to dissent somewhat from the majority view, as expressed in the above case. I am well aware that the main and ultimate intent and design of the law enacted by the Twentieth General Assembly (Chapter 24), was for the benefit and convenience of passengers who wished to change from one railroad to another, where such roads crossed each other outside of towns in which each had proper depot facilities, but had none at these crossings.

There had been a great deal of suffering from exposure by passengers at these crossings, from lack of suitable shelter while waiting for trains. The

numerous complaints from this cause coming to this office culminated in drafting the bill that became the law, now known as Chapter 24, Twentieth General Assembly. The wisdom of this law has never been questioned by the public. The object aimed at by its enactment was the better accommodation and greater convenience of the traveling public. Can there be anything inconsistent in now construing the law by its letter as well as by its spirit? Outside of those now living who may have a personal knowledge of the history of the passage of the law, is there anything that would go to show that the law is applicable only to such places as named above? The language of the law is: "All railroad corporations shall at *all* points of connection, crossing or intersection with the roads of other corporations unite with such corporations in establishing and maintaining suitable platforms and station houses for the convenience of passengers desiring to transfer from one road to the other, and for the transfer of passengers' baggage and freight, whenever the same shall be ordered by the Railroad Commission." There is nothing in the law defining or restricting the location of these stations, except the words "connection, crossing or intersection." These "points of connection, crossing or intersection" may be in the country, in towns or in cities. If, in the judgment of the Commissioners, the convenience of the traveling public demands the erection of a station at any such crossing, wherever found, then it is not only their right but their duty to so order. If the Commission is justified in ordering a station house built at a single crossing out in the country where but few passengers transfer, certainly they cannot transcend their jurisdiction when ordering station facilities at a point where several roads cross, connect and intersect in a large city like Keokuk, especially when neither of the half dozen roads connecting there have *proper* depot facilities for passengers, and some *none at all*.

If it is answered that there are difficulties arising from certain complications between citizens or municipal authorities of Keokuk and the railway companies, which would be in the way of carrying out any order made by this Board for such station facilities, I would say that I do not know that this Board is required to find ways and means by which railway companies are to be enabled to execute any order the Commission may legally make, or that any misunderstandings or disagreements the people of Keokuk may or may not have with the railway companies should prevent this Board from protecting the traveling public from the gross impositions they have for a long time borne so patiently, from lack of actual station *necessities*, to say nothing about *proper conveniences*.

While I agree with the majority of the Board that the proper thing for the general public as well as for the city of Keokuk itself is for the railway companies centering and connecting there to furnish a commodious union depot, and have used, but unavailingly, all proper means to bring about this much desired end, still I must differ from them in the final conclusions drawn.

My own judgment is that the Commission has the legal right to order the railway companies interested and named in this case to erect a transfer

station at some accessible and convenient point, somewhere on Water street in the city of Keokuk, to which all their passenger trains should run, and from which they should depart.

It is not necessary of course, to make here any specific statement as to the exact place or size of such station building, as I am voicing the opinion of a minority only. I merely give my reasons for dissent from the majority opinion.

I hereby certify that the foregoing is a true copy of the minority opinion of Commissioner Coffin, in the matter of the complaint of the city of Keokuk against the C., R. I. & P. Ry. Co. et al.

E. G. MORGAN, *Secretary*.

Des Moines, Iowa, January 4, 1887.

The following letter was sent by the Commissioners to the general freight agents of trunk lines doing business in Iowa, and replies from them are set forth in full:

DES MOINES, Dec. 17, 1886.

DEAR SIR.—Eastern Iowa owing to the drouth of last summer has not produced corn enough to feed its stock. In the western part of the State and eastern Nebraska there is a surlpus large enough to supply the deficiency. The cattle and hogs must be fed, either by sending them to the region where the corn is or sending the corn where the stock is. It is hardly probable that much of this surplus corn will go to an eastern market or that under any circumstances you will get the through carriage on it. From western Iowa after passing a distance of two hundred miles the freight on corn approaches the rate to Chicago very nearly. The farmers of eastern Iowa have their hay, feeding yards and all facilities for taking care of their stock, and it is their interest and we think yours that it should be fed at home.

The Commissioners submit to you whether under the circumstances a special rate for sixty days or some fixed time to feeders in eastern Iowa would not be greatly beneficial without materially interfering with the profits of your road. They believe that some concession of this kind would create a good feeling generally to the roads as showing a disposition to share with them the misfortune of short crops.

By order of the Board.

E. G. MORGAN, *Secretary*.

CHICAGO, BURLINGTON & QUINCY RAILROAD,
CHICAGO, December 20 1886.

E. G. MORGAN, *Secretary Railroad and Warehouse Commissioners, Des Moines:*

DEAR SIR—I have your favor of the 20th inst., wherein you say that owing to the drought of last summer eastern Iowa has not produced enough corn to feed its stock; that as there is a surplus of corn in western Iowa and the cattle and hogs must be fed either by sending

them where the corn is or sending the corn where the stock is, and that as the rate on corn for distances approximating 200 miles in the State of Iowa is comparatively high in proportion to the through rate, the Commissioners submit whether, under the circumstances, a special rate for some fixed time could not be made to the farmers of Iowa without interfering with the profits of the railroads. You further state that the Commissioners say that they feel that a concession made just at this time would be appreciated by the farmers as showing a disposition to share with them the misfortune of a short crop.

Any communication received from your Board merits and receives at this office, and I think at the headquarters of all the other roads doing business in Iowa, the most careful consideration, because we believe it is ordinarily not the custom of your body to make requests of the railroads which are unreasonable or which cannot be justified.

It is always a matter of grave doubt to what extent the railroad should share in a misfortune of this kind. It must share in it to a greater or less extent in any event, because when the crop is short the railroad is necessarily deprived of a large portion of its business. You now ask us to consent to share a large portion of this misfortune by a reduction in local rates within the State of Iowa. In other words you ask that the railroads already deprived of the haul of a considerable portion of the ordinary crop to market, must make further concessions in the direction of fostering the short haul on the corn at the expense of the long.

You must be aware that it would be for the direct interest of the railroad, that is assuming it was working for to-day only, to do just the reverse of this and to so fix the rates from western Iowa as to move the corn through to market and take it away from the farmers in Iowa. I say this would be for the direct interest of the railroad but it could very probably be answered to this that in the long run the prosperity of the farmers is the prosperity of the railroad and any action tending to injure the latter would in the long run reflect disastrously upon the former. You will remember no doubt that something over two years ago when corn was very low in Iowa, the railroads were asked to reduce their rates. My recollection is that the suggestion was at that time made by your Board and in consequence thereof the standard rate in western Iowa was reduced three cents per cwt. I think I am right in saying that within thirty days from that time, corn had advanced at least ten cents per bushel, yet the railroads did not and have not yet restored the rate to former figures, although at the time the reduction was made it was distinctly understood that they should do so whenever the circumstances would warrant it. This action was because corn was so plenty and the price so low; now we are called upon to make a further reduction because corn is so scarce. If then the rate is always to be reduced and never to be advanced, if we are asked to reduce the through rate when corn is plenty and there is so much of it to be sent to market, and again asked to reduce the local rates when corn is scarce, it would seem to a casual observer that the rule did not work both ways and as if the railroads were being asked to bear an undue share of the burden. It would be perhaps entirely proper that the railroads should in both cases be asked to come to the rescue if it were at all possible or feasible to advance the rates when the crops are favorable, but your Board well knows that should we attempt to make such an advance the cry would go up all over the State that the railroads were taking advantage of a little prosperity on the part of the agricultural community and were demanding an undue share of that prosperity. It is an axiom in railroad practice that it is very easy to reduce rates but almost impossible to advance them. We all realize however that the situation of the stock feeder and owner in Iowa this year is a bad one and for that reason the railroads, having given due consideration to the matter, have agreed that the maximum rate in the State of Iowa on corn, until February 1st shall be 15c per cwt. As the case now stands the corn rate locally in the State of Iowa advances from a rate of 5c for five miles to a rate of 20c for two hundred miles or over. We propose that the rates shall stand as they now are for distances of one hundred and twenty miles or less, but that for distances of one hundred and twenty miles and over within the State the rate shall be 15c. This does not apply to any business destined to points outside the State but is simply for the use of farmers in eastern and central Iowa.

Yours truly,

E. P. RIPLEY.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY,
MILWAUKEE, December 20, 1886.

E. G. MORGAN, ESQ., *Secretary Railroad Commission, Des Moines, Iowa:*

DEAR SIR—Replying to yours of the 17th inst., in which you ask if special rate to feeders in Iowa would not be beneficial, without materially interfering with the profits of the road, to which I beg to state for your information that within the past week the railroads have agreed upon a rate on corn from points in western Iowa to points in eastern Iowa, not including points on the Mississippi river, of not more than 15 cents. That is to say, they are to charge distance tariff rates, but not more than 15 cents per hundred pounds. It is believed this rate will be entirely satisfactory to the producers and consumers.

Yours truly,

A. C. BIRD,
General Freight Agent.

ILLINOIS CENTRAL RAILROAD COMPANY,
CHICAGO, December 22, 1886.

E. G. MORGAN, *Secretary, Des Moines, Iowa:*

DEAR SIR.—Yours of the 17th. We have taken up the matter of making rates on corn for feeders in the State of Iowa and quoted some rates which I think are satisfactory.

It is our intention to make such rates as to enable shipments to be made.

Yours truly,

HORACE TUCKER, *General Freight Agent.*
Per W. E. K.

CHICAGO & NORTHWESTERN RAILWAY COMPANY,
CHICAGO, December 22, 1886.

E. G. MORGAN, ESQ., *Secretary Board of Railroad Commissioners, Des Moines, Iowa:*

DEAR SIR.—I have your favor of the 17th inst., representing the needs of the owners of live stock in eastern Iowa (where the corn crop this season is short), of corn to carry their stock during the winter months, and suggesting the advisability of a reduction in the regular tariff rates from points on our line in the western part of the state.

Our general freight agent will be instructed at once to make arrangements with parties on our system in eastern Iowa, who wish to buy grain for feeding cattle and hogs during the winter for special rates, with a maximum between points in Iowa of 15 cents per 100 pounds, which we hope will be entirely satisfactory.

Very truly,

H. C. WICKER, *Traffic Manager.*

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY,
OFFICE OF THE GENERAL FREIGHT AGENT,
CHICAGO, December 23, 1886.

E. G. MORGAN, ESQ., *Secretary State Board Railroad Commissioners, Des Moines:*

DEAR SIR—Your esteemed favor of the 17th is before me, and in reply would say that we have already anticipated the request you make, viz., that special rates on grain should be made in favor of feeders, from western Iowa to eastern Iowa.

We named a maximum rate of 15 cents per 100 pounds in the State, which was satisfactory to the shippers. The subject came up at the last meeting of the Iowa, Minnesota & Dakota Association, and the action we took was unanimously approved by all members of that organization

Trusting that what we have done will be satisfactory to the Commissioners, as we are informed it is to the feeders on our road, I remain,

Yours truly,

W. M. SAGE, *G. F. A.*

APPENDIX B.

DIGEST OF JUDICIAL DECISIONS.

DIGEST OF JUDICIAL DECISIONS.

DECISIONS OF THE SUPREME COURT OF IOWA RELATING TO RAILROADS PUBLISHED BY AUTHORITY OF THE STATE SINCE THE DATE OF THE LAST COMMISSIONERS' REPORT.

RIGHTS OF A PASSENGER; OF A SPECIAL MILEAGE TICKET.

When a person on a passenger train personated another by using a commutation ticket granted to that other person, and having printed thereon: "This ticket is positively not transferable, and if presented by any other than the person whose name appears on the inside of the cover, whose signature is attached below, is forfeited to the company," it was held he did not sustain the relation of a passenger, all his relations to the company havpany having been induced by his fraud, that he was without the rights of a passenger, was a trespasser, and had no right to be on the train at all.

That such a ticket was not assignable under section 2088 of the Code.

That no claim could be maintained by such person that the ticket was issued in violation of section 11, chapter 77, Laws of 1878, nor could he raise the question that under the conditions of the ticket the only right which the company had was to declare ticket forfeited. *Way v. Chicago, Rock Island & Pacific Railroad*, 64 Iowa, 48.

PERSONAL INJURY.

The unsafe operation and construction of machinery and buildings cannot be excused by reason of custom amongst railroads. Facts examined and no negligence found in the construction in question. *Allen v. Burlington Cedar Rapids & Northern Railway Company*, 64 Iowa, 94.

CONVEYANCE TO A RAILROAD UPON CONDITIONS.

Held that the condition was a condition subsequent; that specific performance could not be enforced; that the grantor was only entitled to a forfeiture of the estate. *Close et al. v. Burlington, Cedar Rapids & Northern Railway Company et al*, 64 Iowa, 149.

EMPLOYE NOT ENGAGED IN THE OPERATION OF A RAILWAY.

Plaintiff was a sweeper in the round house and fell into a hole and was injured through his own and co-employes negligence; *held* he could not recover. *Manning v. Burlington, Cedar Rapids & Northern Railway Company*, 64 Iowa, 240.

RIGHT OF WAY DAMAGES.

Payment of damages to the sheriff is not payment to the owner, and where the sheriff fails to pay the amount to the owner he must be regarded as the agent of the company, and the loss must fall upon it and not upon the land owner. *White v. Wabash, St. Louis & Pacific Railway Company*, 64 Iowa, 281.

RIGHT OF WAY.

A company acquiring right of way over land during the pendency of an action to foreclose a mortgage upon the same, is charged with notice of such proceeding, could have intervened, and having failed to redeem, and a sheriff's deed having been made to a purchaser under foreclosure sale, its title is divested. Where a railroad company wrongfully holds possession of land for right of way without tender of compensation to the owner, such owner may maintain an action for possession of the land. *Jackson v. The Centerville, Moravia & Albia Railway Company et al.*, 64 Iowa, 293.

PERSONAL INJURY—EMPLOYE—A MINOR.

To plaintiff's claim for injury defendant plead contributory negligence of plaintiff. This fact did not change the rule that the burden of proof was upon the plaintiff to show that he did not contribute by his own negligence to the injury.

Minors in disaffirming contracts are only required to pay back the identical money or property remaining under their control at the time of disaffirmance. *Hawes v. Burlington, Cedar Rapids & Northern Railway Company*, 64 Iowa, 316.

DUTY TO REBUILD FENCE.

Whether a reasonable time had elapsed for rebuilding thirty rods of fence destroyed by fire is a question of fact for the jury.

Evidence inadmissible to show that the engine had set out other fires in that vicinity prior to the fire that destroyed plaintiff's property. *Bell v. Chicago, Burlington & Quincy Railway Company*, 64 Iowa, 322.

INJURY TO TRACK-WALKER.

A sane, adult person walking on a railway track for his own convenience away from a crossing, while not technically a trespasser is guilty of negligence by so doing. Persons operating trains on the track are not bound to keep a look out for such persons, but if seen should use reasonable care to avoid their injury. *McAllister v. Burlington & Northwestern Railway Company*, 64 Iowa 395.

PASSENGER LEAVING TRAIN.

Plaintiff was asleep and failed to get off at his station when other passengers alighted. Being wakened by brakeman and informed of this fact he took his baggage and stood on steps of caboose (the train being a freight train) and while so doing the train jerked and threw him off injuring him. *Held* his own negligent acts contributed to his injury and he could not recover. *Lindsey v. Chicago, Rock Island & Pacific Railway Company*, 64 Iowa, 407.

REMOVAL OF CAUSE TO FEDERAL COURT.

Cause will not be removed to Federal Court where trustee, plaintiff and defendant are citizens of the same State even though the person beneficially interested is a citizen of another State.

The court will not inquire into the motives of an assignment of a right of action *in tort* even though the assignor is to share in the proceeds of the action and the assignment was made to defeat the removal of the cause to the Federal Court. *Vimont v. The Chicago & Northwestern Railway Company*, 64 Iowa, 513.

PERISHABLE FREIGHT—DUTY AS TO FORWARDING.

Defendant is not always bound to forward perishable freight on the first freight train going to its destination. The rule is there should be no delay without cause. If the demands of the defendant's business, the arrangement of its trains as to time permitted the moving of the freight the same day they were received it should have been done. *Dixon v. Chicago, Rock Island & Pacific Railway Company*, 64 Iowa, 531.

WILFUL ACT OF EMPLOYE—LIABILITY FOR.

Under section 1307 of the Code, company is liable for the wilful act of an employe while engaged in the operation of the train.

What employe said at the time is part of the *res gestae* and admissible.

Evidence that the conductor having authority had ordered the ejection of passengers from the train held admissible.

Verdict for $7,000 in this case held not excessive. *Marion v. Chicago, Rock Island & Pacific Railway Company*, 64 Iowa, 568.

RIGHTS OF ABUTTING LOT OWNERS ON STREETS TO DAMAGES.

Where a railroad company occupies a street not all the abutting lot owners, but only those abutting on the part of the street used are entitled to damages, and where a street is only crossed no right accrues to abutting lot owners. *Morgan v. Des Moines & St. Louis Railway Company*, 64 Iowa, 589.

REMOVAL OF CAUSE TO FEDERAL COURT.

The right of removal is to be determined by the petition, affidavit and other papers connected therewith, and not by any other papers in the record. *Ohle v. The Chicago & Northwestern Railway Company*, 64 Iowa, 599.

INJURY TO EMPLOYE IN CAR COUPLING.

Whether it was contributory negligence having motioned to stop train to step on track while train was in motion without waiting to see whether his signal was answered, is a question for the jury. When a rule of company vests discretion in an employe in a certain case whether he properly exercised his discretion is a question for the jury.

A signal given where on one portion of the line engineer could not see it cannot be held to have been wrongfully given, if at another portion of the line it could only have been seen by the fireman.

Section 1307 of the Code is constitutional evidence as to custom held inadmissible. *Bucklew v. Central Iowa Railway Company*, 64 Iowa, 603.

INJURY TO EMPLOYE WHILE COUPLING.

Plaintiff could show that it was necessary in the discharge of his duty to step between the tracks, also could show that he thought the engine had time to stop and had stopped. Ordinary care and prudence on the part of the engineer required him to anticipate that plaintiff would step on the track before the engine. *Pringle v. Chicago, Rock Island & Pacific R'y Co.*, 64 Iowa, 614.

RIGHT OF WAY ABANDONMENT.

Where one company has acquired and paid for right of way and then abandoned it, a second company may condemn the same, but compensation must be made to first company or its representative. *The Dubuque & Dakota R'y Co. v. Diehls et al.*, 64 Iowa, 635.

HIGHWAY CROSSINGS.

If highway crossings are so constructed that the public can cross with teams and vehicles with reasonable safety and convenience the railroad companies will be protected from liability for stock killed by trains at such crossings. If the approaches are not exactly opposite each other, whether this is such a defect as to make the company liable for stock killed at such crossing is a question for the jury. *Meeker v. Chicago, Milwaukee & St. Paul R'y Co.*, 64 Iowa, 641.

EMPLOYE ACT—PRACTICE.

A car repairer who had nothing to do with cars in motion was not entitled to the benefits of section 1307 of the Code.

Evidence held insufficient to show that plaintiff was injured by a superior.

Evidence held insufficient to show that the repair track was negligently constructed.

A motion to direct the jury to return a verdict need not be in writing. *Foley v. Chicago, Rock Island & Pacific Railway Company*, 64 Iowa, 644.

PERSONAL INJURY TO EMPLOYE BY SNOW BANKS.

These dangers are inseparable from the business and employes take the risk when they enter the service.

MEASURE OF DAMAGES WHERE DEATH ENSUES.

The calling of the deceased at time of his death, his ability, the amount of his earnings and like circumstance, but not the probability of his promotion may be considered. *Brown, Administrator v. Chicago, Rock Island & Pacific Railway Company*, 64 Iowa, 652.

FENCING IN TOWN.

The track may not be fenced where it crosses a public street, even though it has not actually been opened for public travel and for the killing of stock at such a place the company is not liable on account of a failure to fence. *Long v. Central Iowa Railway Company*, 64 Iowa, 657.

STOCK KILLED—FAILURE TO FENCE.

The fact that plaintiff's horse was at large in violation of the night herd law, does not show that the loss occurred through the wilful act of the plaintiff, and defendant is liable under section 1289 of the Code.

RIGHT OF WAY APPEAL.

An acceptance of service of notice of appeal by the deputy sheriff held sufficient.—*Wallenger v. Wisconsin, Iowa & Nebraska Railway Company*, 64 Iowa, 689.

For inadequate damages and award on another day than that named in the notice, appeal and not *certiorari* is the proper remedy.—*Cedar Rapids, Iowa Falls & Northern Railway Co. v. Whelan et al.*, 64 Iowa, 694.

CATTLE-GUARDS—HERD LAW.

The fence law does not apply to a cattle-guard out of repair, and under section 1288 of the Code only single damages can be recovered for negligence as to cattle-guards.

Where plaintiff's horses escaped from his field through a hedge fence, a county herd law being in force, he cannot be held guilty of contributory negligence without proof that his fence was insufficient.—*Moriarty v. Central Iowa Railway Co.*, 64 Iowa, 697.

RIGHT OF WAY—APPEAL—ADJUDICATION—INTEREST.

When a railway company by appeal stops the owner's money in the sheriff's hands and takes possession of the premises, the owner is entitled to interest from the time possession is taken till the money is paid to him. His right must be presented on appeal; he cannot maintain a separate action and injunction therefor, the rule of adjudication estops him. *Hayes v. Chicago, Milwaukee & St. Paul Railway Company*, 64 Iowa, 753.

PERSONAL INJURY FROM THE FALLING OF A CAR DOOR.

The plaintiff must show either that the defect came to the knowledge of defendant or that such a length of time had elapsed since the defect that knowledge must be presumed from the use of a structure which has become defective. *Case v. Chicago, Rock Island & Pacific Railway Company*, 64 Iowa, 762.

INJURY TO AN EMPLOYE, AN ENGINEER—PRACTICE.

An order to a jury for a verdict can only be sustained on the grounds stated for the motion in the court below.

Where an engineer claimed to have been injured by the reversal of the lever of his engine, its use was held to be one of the incidents and hazards of plaintiff's employment; yet if the negligently constructed track of the defendant made the reversal necessary, then the defendant is liable. *Knapp v. Sioux City & Pacific Railway Company*, 65 Iowa, 91.

BAGGAGE—JOINT OWNERSHIP.

Joint owners of a chest taken as baggage received a check therefor; by such issuance defendant was precluded from claiming that plaintiffs should sever their contract and bring separate actions. Evidence in the case considered. *Henderson v. Wabash, St. Louis & Pacific Railway Company*, 65 Iowa, 131.

PRIVILEGED COMMUNICATION—CONTRIBUTORY NEGLIGENCE—PASSENGER.

A communication made by the injured person to the company's physician is privileged. If heard by a partner it is privileged. A common carrier of passengers is held to extraordinary care and caution.

All the circumstances under which the injury was received being proved, if they show nothing in the conduct of the plaintiff either of acts or neglect to which the injury may be attributed in whole or in part, the inference of due care may be drawn from the absence of all appearance of fault. *Raymond v. Burlington, Cedar Rapids & Northern Railway Company*, 65 Iowa, 152.

RIGHT OF WAY DAMAGES.

The plaintiff owned a tract of land partly within a city, which was the part taken, and a part outside the city lines, valuable only for cultivation: *held*, the estimate for damages must be confined to the city part, that part taken. *Haines v. St. Louis, Des Moines & Northern Railway*, 65 Iowa, 216.

INJURY TO AN EMPLOYE—A BRAKEMAN.

The deceased fell through a bridge undergoing repair. The train stopped at the bridge, because the engineer thought some of the cars were off the track, or one of the brakes set. This was at 9 o'clock in the night. Deceased got off the train without a lantern, walked along the grade and stepped off the abutment through an opening in the bridge.

Held, that the defendant was not bound to plank the bridge, that the employment of deceased was hazardous, and he lost his life by one of the risks incident to it, and the court below properly ordered the jury to render a verdict for the defendant. *Koontz v. Chicago Rock Island & Pacific Railway Company*, 65 Iowa, 224.

INJURY TO AN EMPLOYE—A SHOVELER OF DIRT.

Deceased was engaged with others in removing a bank of dirt by digging underneath it. He saw the danger, and made no objection. *Held*, that the court below was right in ordering a verdict for defendant. *Rasmussen v. Chicago, Rock Island & Pacific Railway Company*, 65 Iowa, 236.

DAMAGES FROM FIRE.

Plaintiff having plead that the negligent act of defendant rendering it liable was defects in the engine, could not show another negligent act, namely, leaving dry grass and other combustible matter in the right of way. It was error to deny to the defendant the right to show why smaller netting on the smoke-stack could not properly be used. *Carter v. The Kansas City, St. Jo & Council Bluffs Railway Company*, 65 Iowa, 287.

TOWNSHIP TAX AID—FIVE PER CENT LIMIT.

In 1878 Mt. Ayr township included the town of Mt. Ayr and some adjacent territory. In April, 1878, under the law the adajcent territory was made into a separate township and called Poe township. In October, 1878, Poe township elected officers. The petition for a railroad tax was presented to the township trustees of Mt. Ayr township in November, 1878. The election was held in Mt Ayr in December, 1878, and the aid voted. No election was ordered and held in Poe township. Taxpayers outside of Mt. Ayr sought to restrain the collection. Relief was denied. Under section 384 of the Code it was held that the election should have been conducted as it was, the time being prior to January.

Another five per cent tax had been voted and levied but the project to be aided had been abandoned, and the directors by vote had, after the election in question, by resolution abandoned the tax, and still later the board of

supervisors cancelled the tax, held the limiting restraint did not apply, the real meaning of the law being that only five per cent should be collected. Upon this point Judge Adams dissented. *Williams et al. v. Poor et al.*, 65 Iowa, 410.

PERSONAL INJURY TO EMPLOYE BY CO-EMPLOYE.

Plaintiff was an engine wiper and cleaner; was injured by a falling door of the engine-house, thrown off its hinges with a crowbar by another engine wiper. Held, plaintiff was not engaged in the operation of the road and defendant not liable under section 1307 of the Code. *Malone v. Burlington, Cedar Rapids & Northern Railway*, 65 Iowa, 417.

RIGHT OF WAY—REMEDIES—NOTICE.

If a railroad company occupies land for right of way purposes without compensation to the owner he can maintain trespass.

A right of way notice must *name* the land owner. A notice to "all other persons," etc., held insufficient. *Berge v. Chicago, Milwaukee & St. Paul Railway Company*, 65 Iowa, 440.

INJURY TO EMPLOYE.

Opinions of witnesses as to fitness and qualifications for duties of baggage and expressman not competent testimony.

Having settled with plaintiff by giving him a position as baggage and expressman defendant was bound to give plaintiff a fair opportunity to acquire the knowledge and skill necessary to the performance of his duties.

If defendant discharged plaintiff wrongfully it violated its agreement of settlement to furnish him employment. *Moon v. Chicago, Burlington & Quincy Railway*, 65 Iowa, 505.

FAILURE TO PUT IN CATTLE-GUARDS.

Petition showing by its allegations *some* damage resulting from defendant's failure to put in cattle-guards a demurrer should not be sustained. *Raridon v. The Central Iowa Railway Company*, 65 Iowa, 640.

PERSONAL INJURY—PLAINTIFF BEING STRUCK BY A MOVING CAR HE BEING EMPLOYED IN CLEANING SNOW AND ICE FROM TRACKS IN CEDAR RAPIDS.

Plaintiff claimed that defendant was running in the city at a speed prohibited by city ordinance. Defendant claimed that plaintiff was outside the track and away from danger, and that he slipped and fell on the ice and that the speed of the train was not the proximate cause of the injury. The circumstances were such as to raise a question for a jury. Plaintiff was an employe and had a right while doing his work to suppose that defendant would exercise care in sending its cars along its track. The ordinance limiting speed applies to the switches as well as the main track. Defendant is liable if after having seen plaintiff's danger by ordinary care the injury could have been avoided. The weight of testimony is not *necessarily* determined by the *greater* number of witnesses. *Crowley v. Burlington, Cedar Rapids & Northern Railway Company*, 65 Iowa, 658.

GARNISHMENT.

The exemption laws of another State or Territory cannot be pleaded or relied on as a defense by either the garnishee or the judgment debtor. *Bradstreet & Clark v. Chicago, Milwaukee & St. Paul Railway Company*, 65 Iowa, 670.

RIGHT OF WAY—STIPULATION.

A right of way containing a stipalation or condition that defendant shall build a fence and put in two open crossings and for the consideration of five hundred dollars held to have for consideration both the money paid and the agreement, plaintiff could have a lien for the amount necessary to build the fence and the crossings, but not for trespass, the negligent construction of the road, or from overflow of water on plaintiff's premises. *Hull v. Chicago, Burlington & Pacific Railway Company et. al.*, 65 Iowa, 713.

COUPLING CARS—PERSONAL INJURY—DEATH.

An administrator may be appointed in Iowa, when administrator would have a right of action for the collection of a claim, whether the deceased resided in the State or elsewhere at the time of his death. The taking of the oath and giving his bond before appointment does not invalidate the appointment.

A case of action accruing under the laws of any State may be maintained in the courts of any other State where the laws are substantially though not precisely similar in character. *Morris v. Chicago, Rock Island & Pacific Railway Company*, 65 Iowa, 727.

INJURY TO STOCK.

Where colts break through a fence reasonably sufficient to turn live stock and get upon the track and are killed, the railroad company is not liable. *Shellabarger v. Chicago, Rock Island & Pacific Railway Company*, 65 Iowa, 18.

COUPLING CARS—PERSONAL INJURY.

Rules of the company need not be pleaded in order to introduce them in evidence. When the proper method of doing an act connected with the operation of a train is under consideration it is not a question of custom but of the safe and proper way of doing the act. Plaintiff was injured; he was to couple cars when being placed on the switch by the method known as "kicking." If he knew when he left the cars that they were running at too high a rate of speed he was negligent in going between the cars to couple them, unless he did not know that the speed had not been reduced and had reason to believe from all the facts and circumstances that the conductor had brought the cars down to the proper rate of speed. *Henry & Co. v. Sioux City & Pacific Railway Company*, 66 Iowa, 52.

EFFECT OF ABANDONMENT OF RIGHT OF WAY.

The railroad company instituted proceedings for condemnation of right of way. A sheriff's jury assessed the damages and the company appealed. Afterward it dismissed the appeal, withdrew the money and abandoned all rights under the proceeding. These facts would not bar the company from instituting new proceedings to condemn the lands. *Corbin v. Cedar Rapids, Iowa Falls & Min. R'y Co.*, 66 Iowa, 73.

HOGS KILLED ON TRACK—FENCING.

The fact that swine were prohibited from running at large in the county would not affect the liability.

The railroad fence must be sufficient to turn all kinds of live stock.

The owner of the hogs was not guilty of a willful act in allowing his hogs to run at large in close proximity to the track. *Lee vs. Minn. & St. Louis R'y Co.*, 66 Iowa, 131.

PERSONAL INJURY TO A TEAMSTER.

Plaintiff was a teamster in the employ of a lumber company. He was sent to unload lumber from one of defendant's cars. He had warning of an approaching engine and stepped off the car to see whether it was coming on

the switch upon which the car he was unloading was located. In dismounting he placed his foot upon a link protruding from the draw bar of a car next the one he was unloading. At that moment the engine struck the cars, they came together and crushed his foot. It cannot be held as a matter of law that plaintiff was negligent. Even if defendant's employes did not know plaintiff was there they had reason to anticipate that some one might be there, and it was negligence to strke cars with an engine when they were placed on the track for unloading.

The negligence of plaintiff's son, eleven years old, could not under such circumstances be attributed to plaintiff.

Plaintiff was not a tresspasser in unloading a car upon which freight had not been paid, the evidence showing that the defendant had waived its lien for freight. *Watson v. Wabash, St. Louis & Pacific R'y Co.*, 66 Iowa, 164.

PERSONAL INJURY TO BRAKEMAN.

Plaintiff had only been in defendant's service twelve or fifteen days. He was hurt by falling when running in front of a moving engine and train to turn a switch. To do this he went along the running board down on the pilot and stepped from it onto the track, running ahead of the engine to the switch. He fell while running ahead of the engine. At that time the engine was about fifteen feet behind him, and the rate of speed was four to eight miles an hour. Plaintiff contributed to his own injury. *Gibbons v. Chicago, Burlington & Quincy Railway Company*, 66 Iowa, 231.

RIGHT OF WAY—EVIDENCE.

The railroad company may without pleading it prove an agreement on the part of the land owner to accept a certain amount of money in compensation.

If the money is not paid even though it has been agreed that the sum shall be fixed by a third person, the owner may maintain an action for compensation. *Corbin v. Wisconsin, Iowa & Nebraska Railway*, 66 Iowa 271.

TAX AID.

A condition in voting a tax that it should not be collectible unless the company should construct and maintain and have in operation by a time named a first-class railroad to a good and sufficient depot to be erected at a specified place. At the time the rails were laid, but upon ties at great and unusual distances apart, the rails were but partially spiked, the road was not graded nor ballasted, the depot built was not suitable for the operation of a road and had not the ordinary conveniences. Held no compliance.

PERSONAL INJURY TO FOREMAN IN "BUCKING SNOW."

Employes of a railroad in this latitude when they undertake to perform any duty which requires them to engage in "bucking snow" assume the usual and ordinary hazards of their occupation and if the effort to remove the snow by that method is made in the manner in common use they have no right to complain if an accident occur.

It was not negligence on the part of the defendant to start the train without a snow plow and two engines. Judges Beck and Reed dissent. *Bryant v. Burlington, Cedar Rapids & Northern Railway Company*, 66 Iowa 305.

PERSONAL INJURY—BRAKEMAN—MINOR—FLYING SWITCHES—RULES OF COMPANY.

Plaintiff was 17 years and 10 months old when he entered defendant's service. It does not appear that defendants knew plaintiff's age. He had worked seven months when he was injured. From these facts negligence in the employment of a minor cannot be imputed to defendant.

A rule of the company as to flying switches construed to be advisory merely. Whether or not a railroad company is guilty of negligence in allowing flying switches to be made, when such switches have frequently been made and plaintiff has without objection or protest participated therein, he cannot claim on that account for an injury received in making such switch. BECK, CH. J., and ADAMS, J., dissent. *Youll, etc., vs. Sioux City & St. Paul Railway Company*, 66 Iowa, 346.

PLEADING EVIDENCE.

Plaintiff claimed in his pleading to have been injured by fire set out by defendant in operating a train of cars on its road solely through the negligence of defendant in operating the railway. *Held*, inadmissible under this pleading to show that the fire came from grass and other combustible matter negligently left in the right of way, nor could such evidence be admitted in rebuttal. *Miller v. Chicago & Northwestern Railway Company*, 66 Iowa, 364.

RAILROAD LANDS—TITLE—CONTRACT.

Plaintiff and defendant claimed certain lands by adverse title. They entered into an agreement of settlement in which defendant agreed to convey to the plaintiff 46,000 acres of land, if they could obtain that amount for building the road from Cedar Rapids to Anamosa, and to co-operate with plaintiffs in securing State legislation to secure said lands. The contract was made in 1867; no request for co-operation was made till 1878; no lands were granted on account of the road from Cedar Rapids to Anamosa; *held*,

that damages were not recoverable for failure to perform the contract, because when the request for co-operation was made all the lands in the grant had been finally disposed of by the State and any effort would be unavailing, and for the further reason that as no lands were to be conveyed until 46,000 acres should be secured for the road from Cedar Rapids to Tamosa, and that had not been accomplished; that no cause of action existed. *Dubuque Southwestern Railway v. Cedar Rapids & Missouri River Railway*, 66 Iowa, 366.

BONDS—ACCOMMODATION PAPER.

Bonds issued to railroad companies for stock to be issued are not to be classed as accommodation paper. The two counties issued $30,000 of bonds each which were negotiated to innocent holders, and the counties were held liable thereon; it was also decided that the issue of the bonds were *ultra vires* on the part of the counties. No more bonds were issued and no stock was issued. Upon suit to recover back the money it was held that more than five years having elapsed since the delivery of the bonds, the action was barred by the statute of limitation. *Jefferson County v. Burlington & Missouri River Railroad Company*, 66 Iowa, 386; *Wapello County v. Burlington & Missouri River Railroad Company*, 66 Iowa, 386.

Judges Adams & Beck dissent.

CROSSING STREET BELOW GRADE.

Where a raailroad company crosses a street by means of an overhead bridge, it is its duty to keep both the bridge approaches in repair. The discharge of a statutory obligation is not a good consideration for a contract. *City of Newton v. Chicago, Rock Island & Pacific Railway Company*, 66 Iowa, 423.

PERSONAL INJURY—BRAKEMAN.

Plaintiff was injured while culling a moving train, and the negligence charged was that the conductor applied a brake, causing a violent jerk, whereby plaintiff fell off. The question turning upon whether the conductor applied the brake too soon, it was held to a question of fact to be submitted to the jury.

A party should show by evidence the care which he exercised and may not rely upon presumptious foundation the natural instincts which prompt men to avoid injury. The defendant would not be liable for a mistake of judgment on the part of the conductor if he acted as an ordinarily prudent man would have done under like circumstances. *Dunlavy v. Chicago, Rock Island & Pacific Railway Company*, 66 Iowa, 439.

ROAD-BED—ENCROACHMENT OF STREET.

Defendant's road-bed, but neither the ties or track, encroached slightly on a street. *Held*, that such encroachment did not entitle the owner to recover for the damage to his property on account of building and operating the road so near thereto on the company's own land.—*Rinard v. Burlington & Western Railway*, 66 Iowa, 440.

CROSSINGS AND CATTLE-GUARDS.

The duty of the railroad company is, under certain circumstances, when requested to construct cattle guards, yet having constructed them, even without a request, it is its duty to keep them in repair, so as to accomplish the purpose for which constructed.—*Miller v. Chicago, Rock Island & Pacific Railway Co.*, 66 Iowa, 546.

ENGINEER KILLED IN OPERATING ROAD.

A failure to give a signal by the defendant will not justify a recovery from the defendant unless the failure is the proximate cause of the injury. The whole business of operating railroad trains is dangerous, and it is erroneous to hold a railroad company liable for an injury to an engineer unless qualified by the statement that the liability only exists when the structure is dangerous to persons operating trains in the exercise of ordinary care.—*Gould v. Chicago, Burlington & Quincy Railway Co.*, 66 Iowa, 590.

PERSONAL INJURY—BRAKEMAN—INJURY FROM STRUCTURE ERECTED BY ANOTHER ON THE LINE.

Plaintiff was injured by posts erected on the line of the railway, put there by a station agent for his own purposes. Plaintiff was required to descend by a ladder from a moving car for the purpose of uncoupling cars; he was struck by one of the posts. *Held*, that the posts were no part of the structure of the railway, and plaintiff was not bound to look out for such obstructions, and that defendant was negligent in allowing the structures be erected and maintained so near the track as to add to the danger of employes.—*Kearns v. Chicago, Milwaukee & St. Paul Railway Co.*, 66 Iowa, 599.

RIGHT OF WAY—QUIT CLAIM DEED.

Plaintiff conveyed land for right of way purposes by quit claim deed "for all purposes connected with the construction, use and occupation of said railway." *Held*, this deed did not convey anything but an easement; that

plaintiff could take same out of the right of way so long as he did not interfere with defendant's uses.

For negligently firing a meadow the measure of damages is what it would cost to restore the meadow to as good condition as it was in before the fire. *Vermilya v. Chicago, Milwaukee & St. Paul Railway Company*, 66 Iowa, 606.

EMPLOYE ACT.

A laborer in a coal house hurt while loading a car with coal by the negligence of a co-employe cannot recover from the railroad company, for he is not engaged in work connected with the use and operation of the railroad. *Luce v. Chicago, St. Paul, Minneapolis & Omaha Railway Company*, 67 Iowa, 75.

PERSONAL INJURY—SECTION HAND.

Plaintiff's feet were frozen while riding on a hand car; he could have stopped the car at any time by the use of the brake, he did nothing but request the boss to stop. *Held*, that there could not be any recovery. Plaintiff's own negligence contributed to the injury. *Farmer v. Central Iowa Railway*, 67 Iowa, 136.

TAX AID.

An alienation of the road before its completion forfeits the tax. *Manning v. Matthews*, 66 Iowa, 675; *Matthews v. Winchell*, 67 Iowa, 149.

PERSONAL INJURY—BRAKEMAN.

Plaintiff claimed that the engineer was negligent. He was head brakeman, he got off the train, going forward he climbed over the car in the rear of tender and when in the act of going from the car to the tender he claims the engineer put on steam, jerking the train and throwing him off. A witness may be allowed to show that he adopted the usual course in doing his work. A brakeman may give his opinion as to effect of turning on steam.

Whether the plaintiff exercised care is to be determined from the facts, not from an inference as to the natural instincts of human nature. The conduct of counsel in addressing a jury charging the defendant with using dishonest methods with witnesses, ground for a new trial. *Whitsett v. Chicago, Rock Island & Pacific Railway Company*, 67 Iowa, 150.

TAX AID.

An alienation of the road forfeits the tax. *Drennan v. Graham*, 67 Iowa, 161.

TAXATION.

Section 1317 not unconstitutional, requiring assessment of railroads every year and real estate every alternate year. *Central Iowa Railway Company v. Board of Supervisors*, 67 Iowa, 199.

RIGHT OF WAY.

Whether the jury shall view the premises is a matter of discretion for the trial court. The right of way is an easement, but to so instruct in a right of way case is error. It is error to assume in an instruction that plaintiff has a right to cross and recross superior to the right of the company to use for railway purposes. *Clayton v. Chicago, Iowa & Dakota Railway Company*, 67 Iowa, 238.

CATTLE GUARDS.

The duty imposed by statute requiring the railroads to maintain cattle guards wherever the road enters or leaves fenced land is binding, whether the fenced land be the land of another or its own right of way. *Robinson v. Chicago, Rock Island & Pacific R'y Co.*, 67 Iowa, 292.

RIGHT OF WAY—EVIDENCE.

The papers in right of way proceedings being lost, the fact of condemnation and payment of award may be shown by other evidence.

If the defendant held by deed from one who purchased at foreclosure sale of the property of the original company, such title would be good. *Marling v. Burlington, Cedar Rapids & Northern R'y Co.*, 67 Iowa, 331.

LAND GRANT.

The title to land granted to the Dubuque & Pacific Railroad by act of Congress of May 15, 1856, did not pass to the company till it filed with the Governor a map showing the route, and the Governor had signed and filed the same in the General Land Office at Washington.

After the railroad land claim had been adjusted the remaining lands were thrown open to homestead entry, and the homestead entries were maintained as against the claim of the railroad company for more land because the original amount granted had failed.

The railroad company can maintain no claim to indemnity lands until they have first been selected as such. *The Iowa Falls & Sioux City Railway v. Beck, Same v. Field, Same v. Wentworth, Same v. Nichols, Same v. Stone*, 67 Iowa, 421.

PERSONAL INJURY—DEATH—COUPLING CARS.

Plaintiff was coupling cars on defendant's road, the negligence charged being too great speed of the cars. *Held*, if the speed of the train was uncommon the danger unusual, so that there was a strong probability that the deceased would be hurt if he went between the cars then if those operating the train could by reasonable promptness avert the accident after they saw the deceased go into the position of danger, defendant was liable. Certain rules of the company giving directions to engine men, held admissible evidence as to speed of train being in conflict the question of speed was properly submitted to the jury. It was shown deceased was 25 years of age, active, industrious, healthy, earning 40 to 50 dollars per month. Even without life tables this evidence was held sufficient to support a substantial verdict for damages.

OCCUPATION OF ALLEY.

In an action by lot owner for occupation of an alley plaintiff may show annoyance from the noise, escape of fire from the engine, etc., by the operation of the road. An assessment by a sheriff's jury is no bar to plaintiff's action for damage. *Wilson v. Des Moines, Osceola & Southern Railway Company*, 67 Iowa, 513.

BILL OF LADING.

Bill of lading is both receipt and a contract and as a contract it cannot be altered or explained by extrinsic evidence. The defendant made a bill of lading agreeing to deliver the freight to the consignee or owner, but the name for consignee was left blank, the property to be delivered only on surrender of the bill of lading. This bill was assigned to plaintiff to secure advances made to the shipper. The defendant, under an oral understanding with the shipper not known to plaintiff, consigned the goods to a stranger, received and sold them, and when plaintiff presented the bill of lading the goods could not be delivered. In an action against defendant for the value

of the goods the oral understanding with the shipper cannot be shown. The bill of lading is assignable, stands for and represents property and an assignment passes the title to the property. *Garden Grove Bank v. Humeston & Shenandoah Railway Company*, 67 Iowa, 526.

LEVY OF POOR TAX BY COUNTIES.

The amendment of section 1381 of the Code by chapter 149, laws 1876, did not take away from counties having less than 33,000 inhabitants the right to levy a tax of one mill for poor-house tax. *Lucas County v. Chicago, Burlington & Quincy Railway Company*, 56 Iowa, 541; *Chicago, Burlington & Quincy Railway Company v. Union County*, 67 Iowa, 451.

PERSONAL INJURY RELEASE.

Where plaintiff had no fraud practiced on him could have read a release which he signed but chose to rely on what another said about it, he is estopped by his own negligence from claiming that said release is not binding on him. *Wallace v. Chicago, St. Paul, Minneapolis & Omaha Railway Company*, 67 Iowa, 547.

RIGHT OF WAY DAMAGES.

Witness may show as a basis of his estimate of value before and after the taking that before the property was valuable as residence property, and not afterward. Where the road-bed was partly on plaintiff's land and partly on the city street adjacent thereto, plaintiff may be compensated for the damage done to him as an abutting lot owner, as well as for the land taken. *McClean v. Chicago, Iowa & Dakota Railway Company*, 67 Iowa, 568.

EXTORTION—UNJUST DISCRIMIMATION.

Section 13, chapter 77, Laws of 1878, providing for treble damages for extortion and discrimination in making charges for transportation is a penal statute, and must be strictly construed. It cannot be applied to a case of refusing cars or transportation provided for by section 10 of the same act. *Bond v. Wabash, St. Louis & Pacific Railway Company*, 712.

TAX AID.

Tax aid law held constitutional. Township clerk's certificate did not mention all the conditions of the tax but attacted a copy of the notice of elec-

tion as an exhibit to the certificate, but the board of supervisors regarded the tax certificate as sufficient and levied the tax and the road was built according to the terms of the vote. *Held*, the tax ought not to be enjoined.

One of the conditions was that a road should be constructed and operated to a given depot by a certain time, if the point was reached by the time and the rord continuously operated. *Held*, a substantial compliance even though the depot was only a temporary one and the service not first class.

When the question is whether a township shall vote a tax, the inhabitants being legal voters outside the town or city limits have a right to vote at the election. Where votes were obtained by offering to pay fifty cents on the dollar for the certificates of taxes received by the voters the tax held void. *Chicago, Milwaukee & St. Paul Railway v. Shea, County Treasurer*, 67 Iowa, 729.

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